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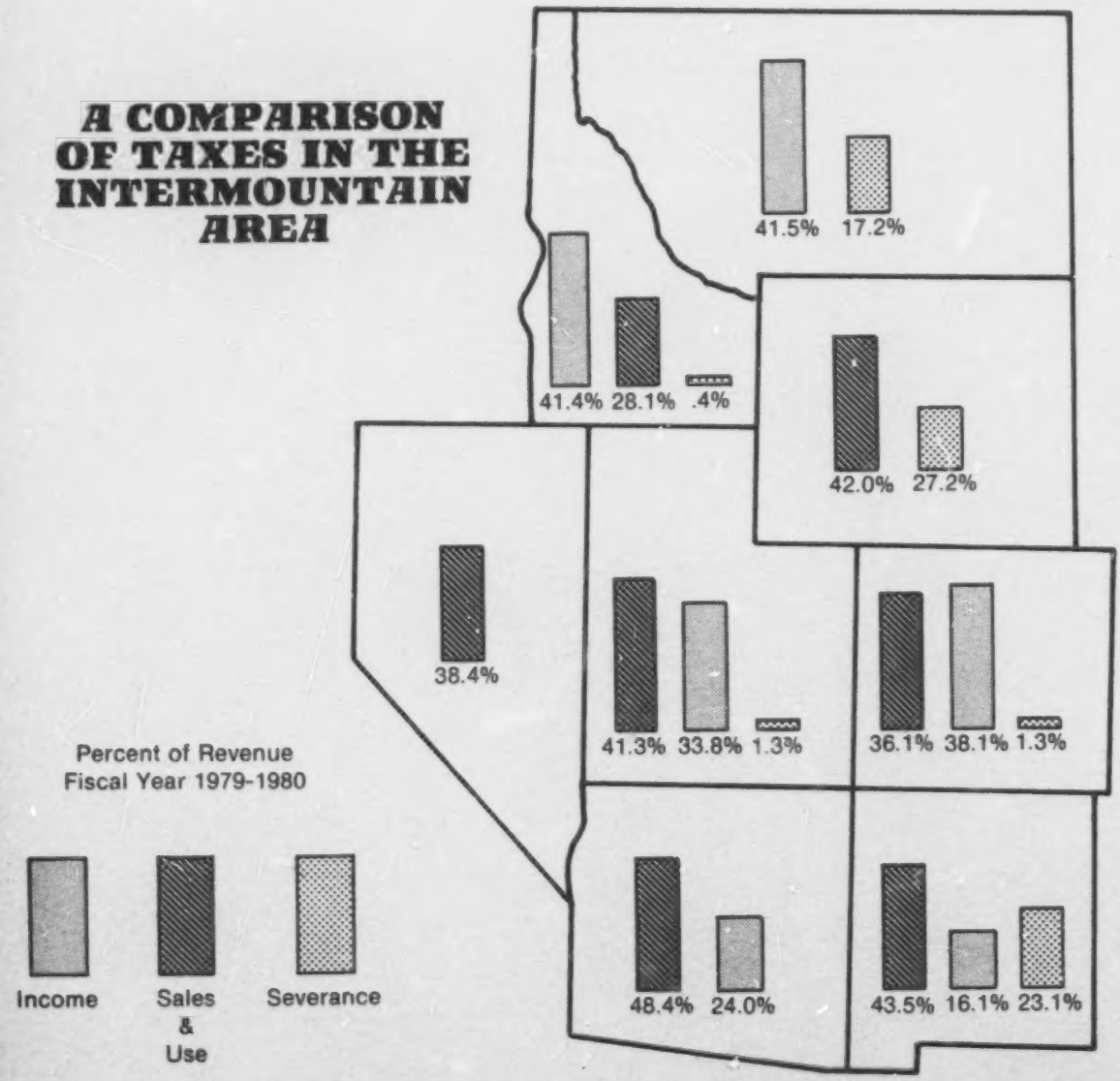
TWENTY-SIXTH BIENNIAL REPORT of the UTAH STATE TAX COMMISSION VOLUME I

July 1980 — June 1981

A COMPARISON OF TAXES IN THE INTERMOUNTAIN AREA



About the Cover:

This map graphically shows the percent of total revenue each state in the inter-mountain area receives from three important taxes: personal income tax, sales and use tax, and severance tax.

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TWENTY-SIXTH BIENNIAL REPORT *of the* UTAH STATE TAX COMMISSION VOLUME I

David L. Duncan
Chairman

Douglas F. Sonntag
Vice-Chairman

Georgia B. Peterson
Robert O. Bowen
Commissioners

Phillip E. Procter
Executive Secretary

E. R. Vetter
Editor-Contributor

For the fiscal year July 1, 1980 to June 30, 1981

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OFFICE OF THE COMMISSIONERS
STATE OFFICE BUILDING
SALT LAKE CITY, UTAH 84134
801-533-5831

DAVID L. DUNCAN - CHAIRMAN
DOUGLAS F. SONNTAG - VICE CHAIRMAN
GEORGIA B. PETERSON - COMMISSIONER
ROBERT O. BOWEN - COMMISSIONER

SCOTT M. MATHESON - GOVERNOR

Dear Governor, Legislators, and Interested Citizens:

We are pleased to present our Twenty-sixth Biennial Report (Volume I) for the fiscal year 1980-81, made in compliance with Section 59-5-46, Utah Code Annotated, 1953, as amended.

The State Tax Commission is responsible for collecting most of the state's revenues. We also supervise the administration of local property taxes which provide a significant portion of the funds for local government, as well as the State Uniform School Fund. Our role as the State Board of Equalization takes on added significance as the public increases its use of the property tax appeals process. This role will become one of manifest importance as a result of the factoring process duly ordered by the Tax Commission in December 1980. The Tax Commission did this in keeping with its constitutional and statutory mandates to assure state wide equity and uniformity.

Our report summarizes the taxes we have collected in the past year. We also wish to emphasize reorganization and the employment of automation has helped to demonstrate our concern and effort towards enhancing the cost effectiveness of the Commission and State government.

Some of the more important and interesting issues affecting the State's tax future are discussed. Additionally, we have presented a brief review of recent tax legislation, as well as a preview of recommendations for further action. As concerns about taxation and the Utah economy become greater, we are sure that this report will be a useful tool to you.

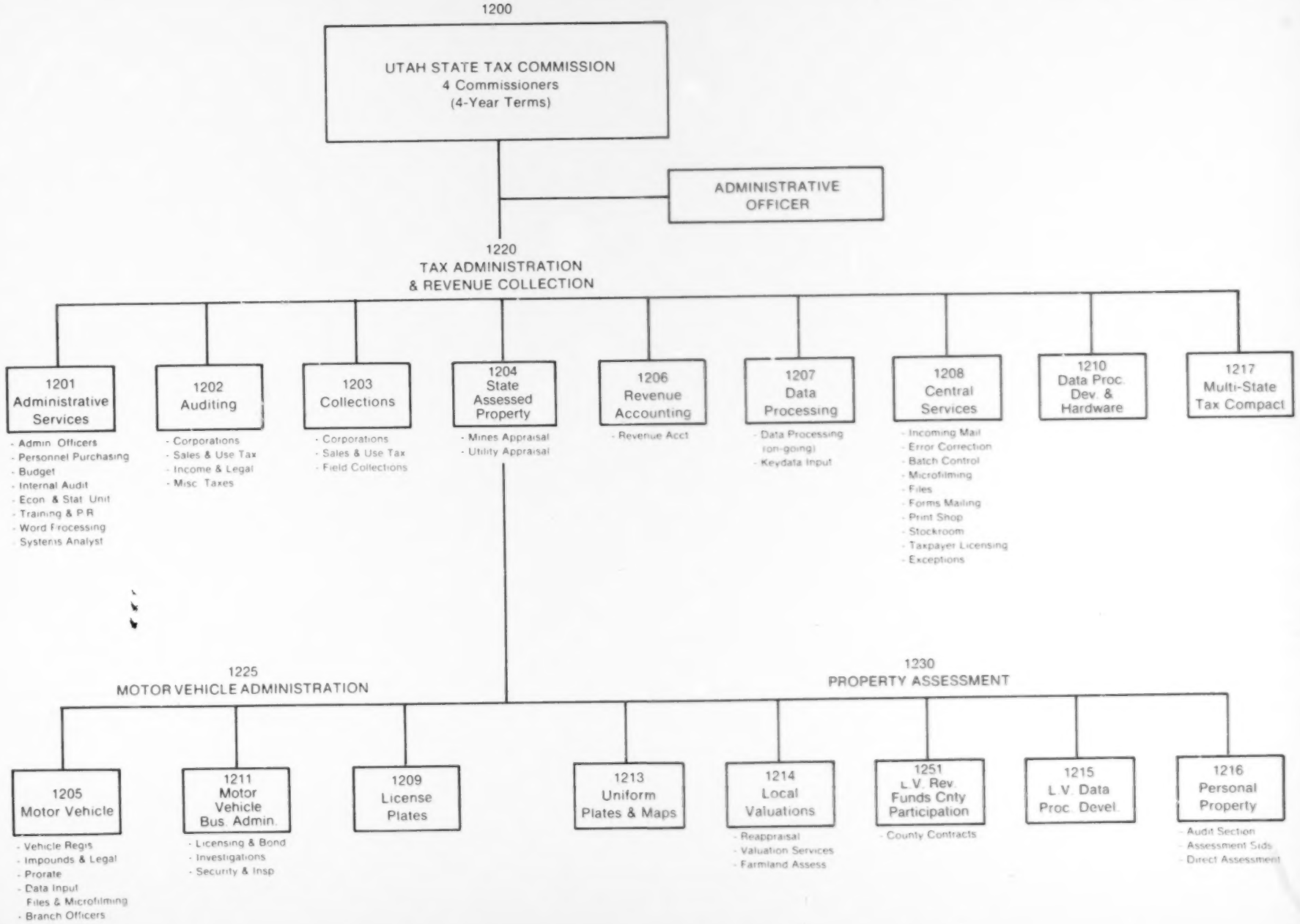
Sincerely,

David L. Duncan, Chairman

Robert O. Bowen, Commissioner

Douglas F. Sonntag, Commissioner

Georgia B. Peterson, Commissioner


1200
UTAH STATE TAX COMMISSION
4 Commissioners
(4-Year Terms)
ADMINISTRATIVE OFFICER
1220
TAX ADMINISTRATION & REVENUE COLLECTION
1201 Administrative Services
- Admin. Officers
- Personnel Purchasing
- Budget
- Internal Audit
- Econ. & Stat. Unit
- Training & P.R.
- Word Processing
- Systems Analyst
1202 Auditing
- Corporations
- Sales & Use Tax
- Income & Legal
- Misc. Taxes
1203 Collections
- Corporations
- Sales & Use Tax
- Field Collections
1204 State Assessed Property
- Mines Appraisal
- Utility Appraisal
1206 Revenue Accounting
- Revenue Acct
1207 Data Processing
- Data Processing (on-going)
- Keydata Input
1208 Central Services
- Incoming Mail
- Error Correction
- Batch Control
- Microfilming
- Files
- Forms Mailing
- Print Shop
- Stockroom
- Taxpayer Licensing
- Exceptions
1210 Data Proc. Dev. & Hardware
1217 Multi-State Tax Compact
1225
MOTOR VEHICLE ADMINISTRATION
1230
PROPERTY ASSESSMENT
1205 Motor Vehicle
- Vehicle Regis
- Impounds & Legal
- Prorate
- Data Input Files & Microfilming
- Branch Officers
1211 Motor Vehicle Bus. Admin.
- Licensing & Bond
- Investigations
- Security & Insp
1209 License Plates
1213 Uniform Plates & Maps
1214 Local Valuations
- Reappraisal
- Valuation Services
- Farmland Assess
1251 L.V. Rev. Funds Cnty Participation
- County Contracts
1215 L.V. Data Proc. Devel.
1216 Personal Property
- Audit Section
- Assessment Sids
- Direct Assessment

REVENUE ACCOUNTING

Floyd Tanner, *Director*
Gil Naisbitt, *Asst. Director*

The Revenue Accounting Division is responsible for depositing with the State Treasurer all tax revenue received. Tax revenue is deposited and recorded by specific tax categories so that accurate and informative reports and statistical information can be published by this division for each tax.

This division maintains subsidiary ledgers for all taxes except sales, income, withholding, and corporate taxes. These subsidiary ledgers show amounts due and payments on accounts by individual taxpayer's name.

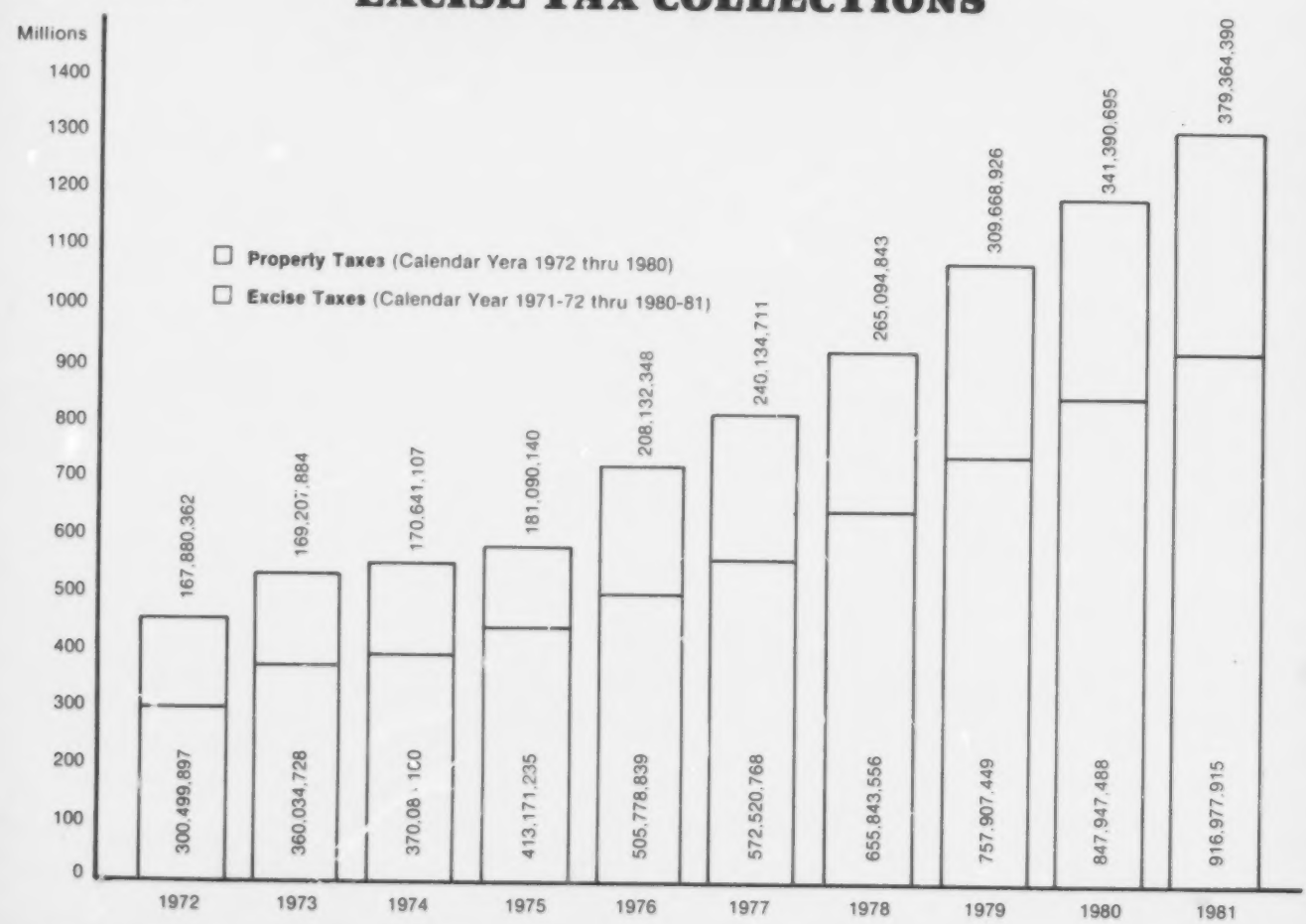
Revenue Accounting also has specific responsibility for preparing refund vouchers; safekeeping of certain surety bonds and other negotiable instruments and securities deposited by taxpayers; maintaining control over the sale of cigarette stamps; the maintenance of a revolving fund used for change in various branch offices, payment of petty cash items, and payment of travel advances; and control over all returned checks.

The distribution, each quarter, of all local option sales tax, mass transit tax and transient room tax back to the participating localities is also a prime responsibility of the Revenue Accounting Division.

Figure A shows the level of property and excise taxation during the last 10 years. As can be clearly seen in Figure A and Table 3 (appendix), property taxes are for the most part assuming a smaller role in total revenue collections. Figure B illustrates with pie charts the greatest sources of revenue for each of the state's major funds.

FIGURE A

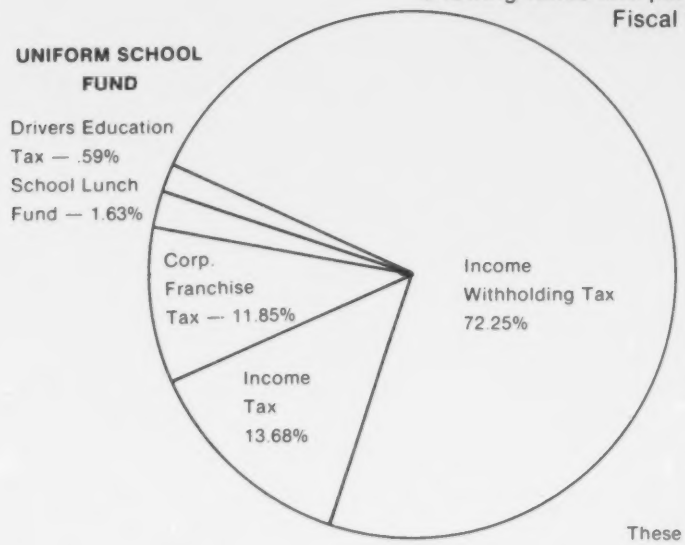
COMPARISON PROPERTY TAX AND EXCISE TAX COLLECTIONS

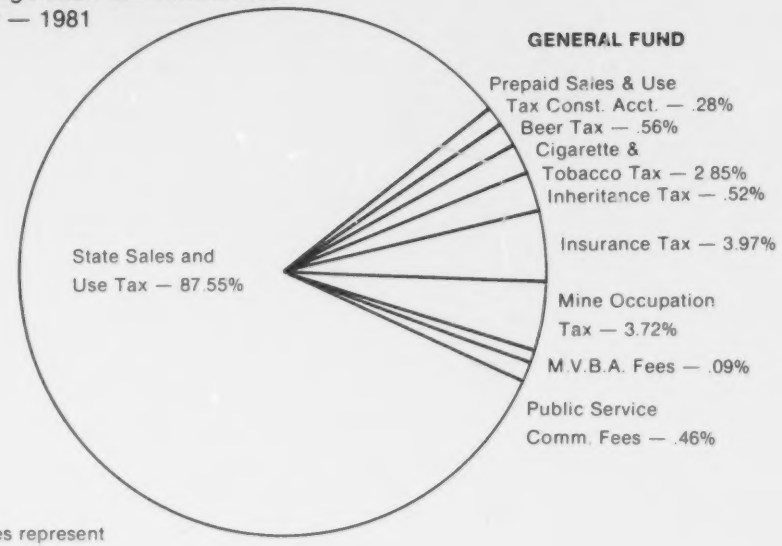


FIRURE B

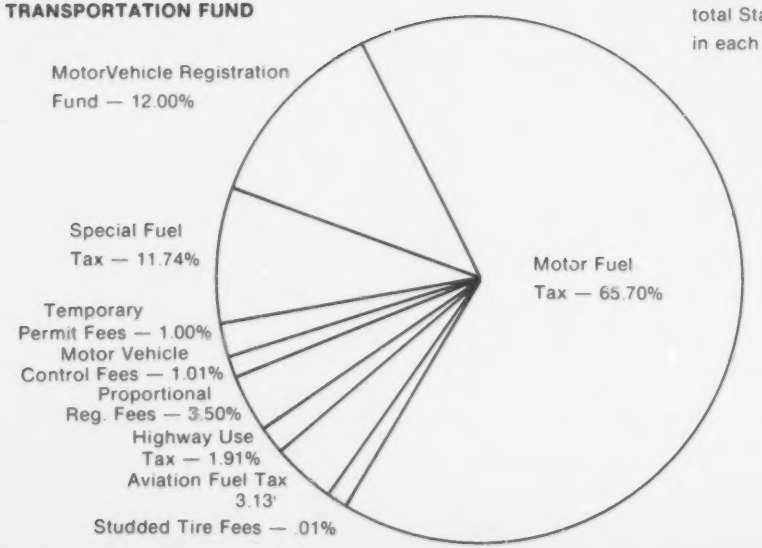
TAXES AND COLLECTIONS BY TAX COMMISSION

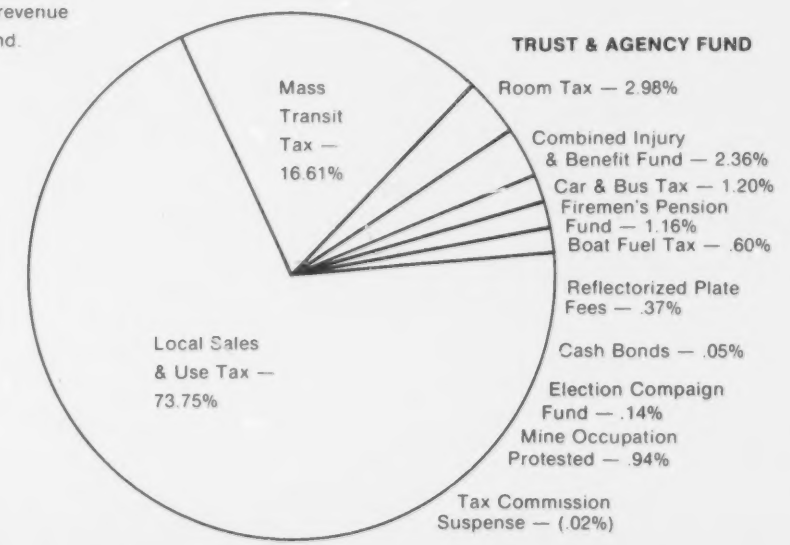
Showing funds and percentage each tax contributes.
Fiscal Year — 1981


UNIFORM SCHOOL FUND
Drivers Education Tax — .59%
School Lunch Fund — 1.63%
Corp. Franchise Tax — 11.85%
Income Withholding Tax 72.25%
Income Tax 13.68%


GENERAL FUND
Prepaid Sales & Use Tax Const. Acct. — .28%
Beer Tax — .56%
Cigarette & Tobacco Tax — 2.85%
Inheritance Tax — .52%
Insurance Tax — 3.97%
Mine Occupation Tax — 3.72%
M.V.B.A. Fees — .09%
Public Service Comm. Fees — .46%
State Sales and Use Tax — 87.55%

These figures represent only taxes collected by the Tax Commission and do not indicate total State revenue in each Fund.


TRANSPORTATION FUND
MotorVehicle Registration Fund — 12.00%
Special Fuel Tax — 11.74%
Temporary Permit Fees — 1.00%
Motor Vehicle Control Fees — 1.01%
Proportional Reg. Fees — 3.50%
Highway Use Tax — 1.91%
Aviation Fuel Tax 3.13%
Studded Tire Fees — .01%
Motor Fuel Tax — 65.70%


TRUST & AGENCY FUND
Mass Transit Tax — 16.61%
Room Tax — 2.98%
Combined Injury & Benefit Fund — 2.36%
Car & Bus Tax — 1.20%
Firemen's Pension Fund — 1.16%
Boat Fuel Tax — .60%
Reflectorized Plate Fees — .37%
Cash Bonds — .05%
Election Compaign Fund — .14%
Mine Occupation Protested — .94%
Tax Commission Suspense — (.02%)
Local Sales & Use Tax — 73.75%

AUDITING

Don Bosch, *Chief Auditor*

During the past fiscal year, the auditing division activities adjustments in the amount of $13,317,000 were necessary to correct returns filed in error. This compares to adjustments of $13,447,000 during the previous fiscal year. Last year, the individual income tax adjustments included reductions of claims of approximately $1,000,000 in the rebate, the error ratio was fairly high as tax payers worked with a new and unfamiliar law. The income tax deficiencies and adjustments reflect a more favorable picture when the rebate errors are considered and deducted from the prior year's amounts.

The deficiencies amount show includes $1,300,000 recovered as a result of out of state audit trips. Our budget for out of state audit trip expenses was only $26,000 for transportation, hotels and meals. This amount is somewhat limiting when one considers the rising costs involved with travel in this day and age. It is, obviously, an area that cannot be neglected in the future. Therefore, it is imperative that the amount budgeted for out of state audit travel be increased just to maintain our current level of coverage.

A significant increase in funds would permit additional trips to obtain more extensive audit coverage in this large out of state taxpayer area. Our experience has shown that we are nowhere near a point of diminishing returns in this area and the cost effectiveness is evident. (The audit return is $50.00 for each dollar of travel expense incurred.)

We are currently planning a pilot project involving an out of state branch audit office to determine the cost effectiveness of such a program. This out of state program will be carefully monitored and studied with the possibility that the program will be expanded to other cities whenever feasible.

FISCAL YEAR ADJUSTMENTS:

Corporation Franchise of Income Taxes	$3,216,500
Individual Income Taxes	3,080,600
Sales and Use Taxes	5,750,100
Miscellaneous Taxes	1,269,800
Total (Including penalty and interest)	$13,317,000

COLLECTION DIVISION

Kent Price, *Director*

The Collections Division is responsible for maintaining individual accounts and billing delinquent taxpayers for thirteen different taxes. Many accounts require personal contact by telephone or by field representatives. When all other efforts have been exhausted, legal action is employed.

In an effort to increase efficiency, the division was recently reorganized into groups handling specific duties rather than having groups who specialize in the collection of certain taxes. Computerization is also being emphasized to achieve this same goal. This became necessary in order to stay within budgetary guidelines and still handle a tremendous increase in the volume of accounts due to Utah's growth in its economy and population.

Computerization will minimize account maintainance allowing more employees to assume advanced collection duties. Accounts will be more current, accurate, and accessible. The delinquent taxpayer may be contacted sooner, which will reduce the number of delinquent accounts, and will alert the taxpayer to the urgency of the problem before it becomes compounded. Withholding tax was first to be computerized. Income tax accounts are now being handled by the computer and sales tax will follow shortly. As all other taxes are eventually handled in this manner and the programs are refined, an improved Collections Division will become a more effective part of the Utah State Government.

LOCAL VALUATION

Douglas Holmberg, *Director*

EFFECT OF 1981 LEGISLATIVE SESSION

The 1981 Legislative session repealed Section 59-5-109, Utah Code Anotated. This action terminated the revaluation of all taxable real property in each county of the State. Local Valuation Division has been engaged in the Statewide Reappraisal Program since 1969. It had completed the initial cycle in 1978, and was started on the second cycle. The immediate effect of repeal of the revaluation statutes was the elimination of a portion of the appraisal staff and appraisal support personnel. This effectively eliminated 50 percent of the Local Valuation Division workforce.

Emphasis of Local Valuation Division following the aforementioned legislation has shifted to an audit function. The Sales/Assessment Ratio Study serves as a key tool of measurement for assessment level within each county. An equalization factor, based on this annual study, is to be applied in each county, biennially, to statistically maintain intercounty equity. The County Assessor will then be responsible for maintaining intracounty equity, as well as equity among the various major property types.

Local Valuation Division will render appraisal aid and technical assistance at the request of County Officials and as limited Division time and resources permit. Of course, existing contracts will be honored utilizing the reduced staff, before new projects are accepted. Budget and personnel restraints have limited all services to the counties, formerly performed by the Division.

Newly contracted services will be performed on a 50/50 split of costs between the State and the County. The former split was 70/30. It is felt that there will still be a significant demand for appraisal services, as time and inflation continues to erode values.

As contracted reappraisal projects are completed, resources are being shifted to administration of the Farmland Assessment Act. Farmland classification is an integral part of the preparation for revaluation. Those counties anticipating internal revaluation, are urgently requesting farmland reclassification or review of classification.

ACCOMPLISHMENTS DURING FISCAL 1980-81

- Reappraisal has been completed in five counties which were under contract prior to the repeal of the Revaluation Program.
- During the last fiscal year, Local Valuation Division completed, tested and placed on line the new automated Commercial Appraisal System. This sytem rounds out the Computer Assisted Appraisal System (CAAS) which has been pioneered by the Utah State Tax Commission, and has been closely watched by assessment jurisdictions throughout the nation and in several foreign countries.
- Division Staff had designed numerous cost cutting measures dealing with computer software during the past year, which has resulted in the savings of $300,000, while raising the quality of the end product.
- A quality sales ratio study has been completed and published during the fiscal year.
- The factoring program has been implemented as per the direction of the Legislature.
- Local Valuation has Reduced-In-Force forty-nine individuals due to the elimination of the reappraisal program.

FIGURE C

COUNTIES APPRAISED WITH COMPUTER ASSISTED APPRAISAL SYSTEM (CAAS)

COUNTY	STANDARD UNITS	% OF STATE	YEAR COMPLETED
Utah*	107,480	11.1	1976
Salt Lake	327,494	33.9	1978
Carbon	14,026	1.4	1979
Sanpete	17,251	1.8	1979
Sevier	13,834	1.4	1979
Summit	17,158	1.8	1980
Garfield	5,512	.6	1980
Wayne	2,148	.2	1980
Kane	7,588	.8	1980
Wasatch	10,204	1.1	1981
Duchesne	13,650	1.4	1981
Morgan	3,113	.3	1981
Daggett	1,490	.2	1981
Rich	4,618	.5	1981
Total	**545,566**	**56.5**	

*Utah County was the first county to be reappraised using CAAS. The System was upgraded to the current system for subsequent counties.

FIGURE D

APPRAISAL AID/TECHNICAL ASSISTANCE Fiscal 1980-81

	TOTAL MANDAYS	TOTAL COST	COUNTY PORTION
All Counties	1,814.24	$201,635	$60,487

FIGURE E

ACREAGE COMPUTATION AND REVIEW OF CLASSIFICATION Fiscal 1980-81

	TOTAL ACREAGE	PRIVATE ACREAGE	CROPLAND
Duchesne	2,083,900	783,587	75,009
Uintah	2,862,080	349,931	87,195
Beaver	1,653,760	220,154	40,109
Wasatch	762,240	252,078	25,959
Rich	654,720	362,836	60,002
Millard	4,347,520	634,655	182,724
TOTALS	**12,364,220**	**2,364,220**	**471,998**

ASSESSMENT LEVELS — COUNTIES OVERALL / 1980

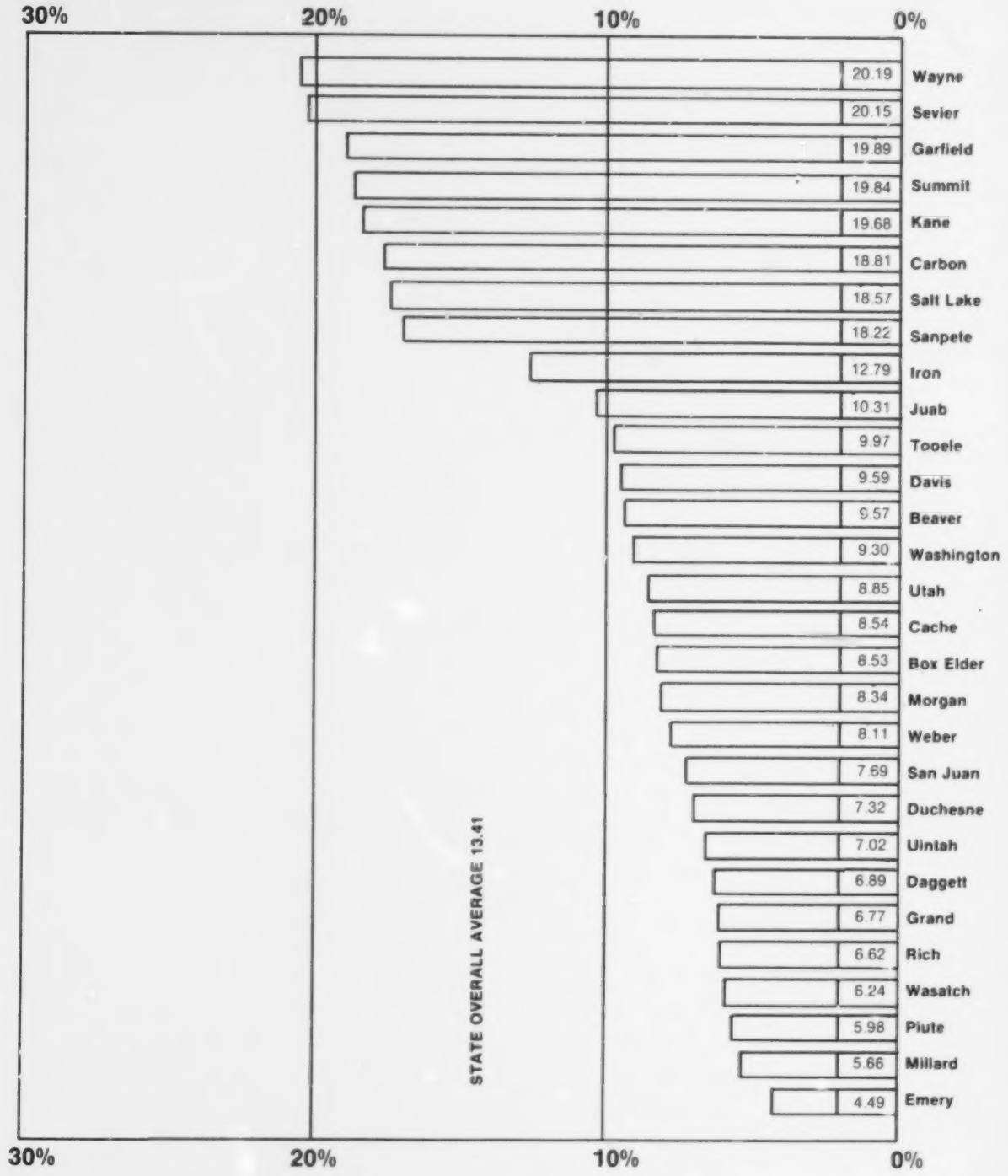


FIGURE F

STATE ASSESSED PROPERTY

Robert Cooper, *Director*
Bob Sugino, *Asst. Director*

The State Tax Commission annually values several categories of property which cross county and state boundaries. These properties include airlines, bus lines, car companies, gas distribution companies, pipeline companies, power companies, railroad companies, terminal companies, water companies, mining companies and oil and gas companies. Assessment rolls are preapred and delivered annually to the county auditors in the counties where the properties are located. The valuation notices are prepared from appraisals made by the Tax Commission and from personal property and production returns filed by the companies.

Tax Commission appraisers periodically visit these properties to update appraisals. As well as making appraisals of buildings and improvements, the Tax Commission has an on-going audit program. All auditors are certified appraisers and are able to make appraisals at the time the audit is made.

Cities, towns and special taxing districts are responsible for reporting all annexations to the Tax Commission. Current boundaries are necessary in apportioning values of state-assessed properties among taxing units. Counties must report the mill levy of each taxing unit to the state to be reviewed for compliance with statute.

Table 8 (appendix) represents the total assessed value for all properties in 1979 and 1980. Assessed values state-wide increased 6.90% to $5,602,368,715. Total taxes rose 11.12% as shown on Table 8 (appendix). The largest percentage increase in locally-assessed properties was for commercial and industrial machinery (18.29%). The largest percentage increase in state-assessed properties was airlines (23.75%) and non-metalliferous mining companies (15.07%).

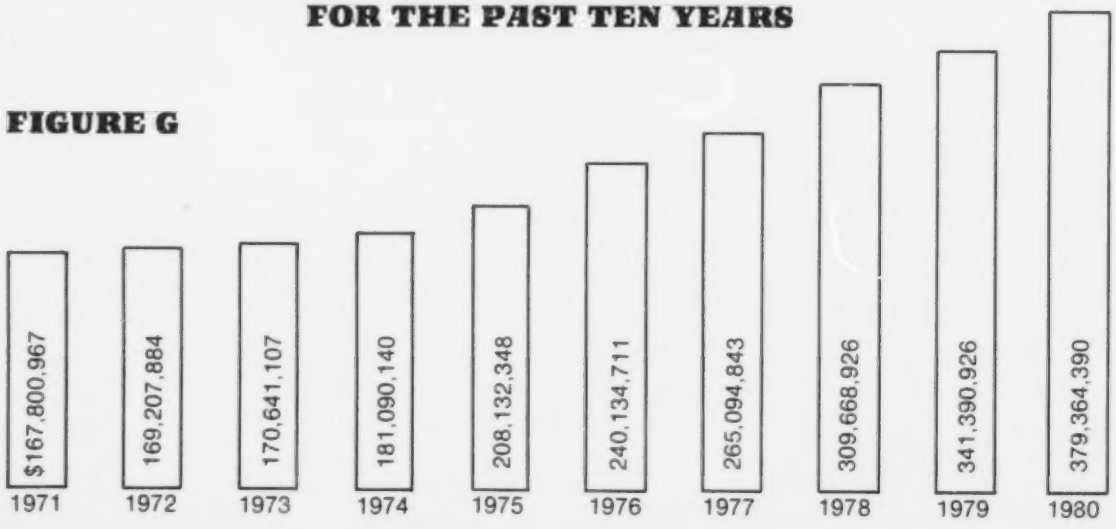
Figure H graphs the percentage of assessed value attributable to each class of property. There was little fluctuation between 1979 and 1980 in the distribution of assessed value for the different classes of property despite the percentage of assessment for state-assessed property decreasing from 21% to 20%. Figure I shows the distribution of property tax dollars in 1980. Table 9 (appendix) compares the distribution of property tax dollars in 1980. Table 9 (appendix) compares the distribution of property taxes according to purpose for 1979 and 1980.

Property taxes from all classes of property from 1971 to 1980 increased 126% from $167,880,362 to $379,364,390 (Figure G). Assessed value of all properties increased from $1,966,036,794 to $5,602,368,715 or 184%. In Figure J, the growth of state-assessed properties has not kept up with locally-assessed properties. This is partially due to the lowering of the assessment level from 26.5% (1971) to 20% (1980).

TOTAL PROPERTY TAXES CHARGED ON ALL PROPERTY

FOR THE PAST TEN YEARS

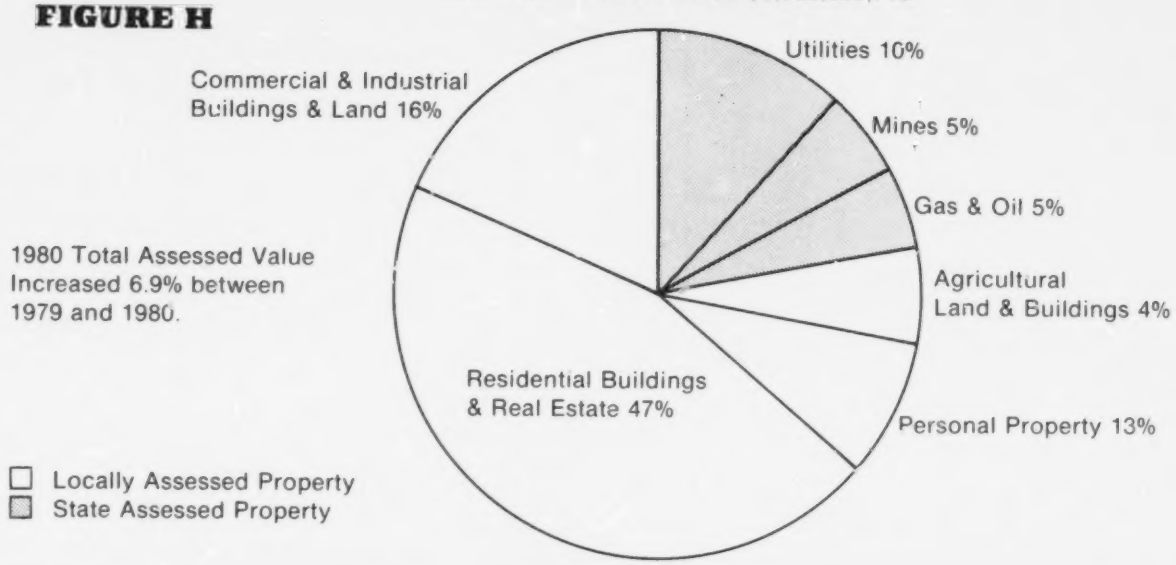
FIGURE G



ASSESSED VALUE OF ALL CLASSES OF PROPERTY FOR 1980

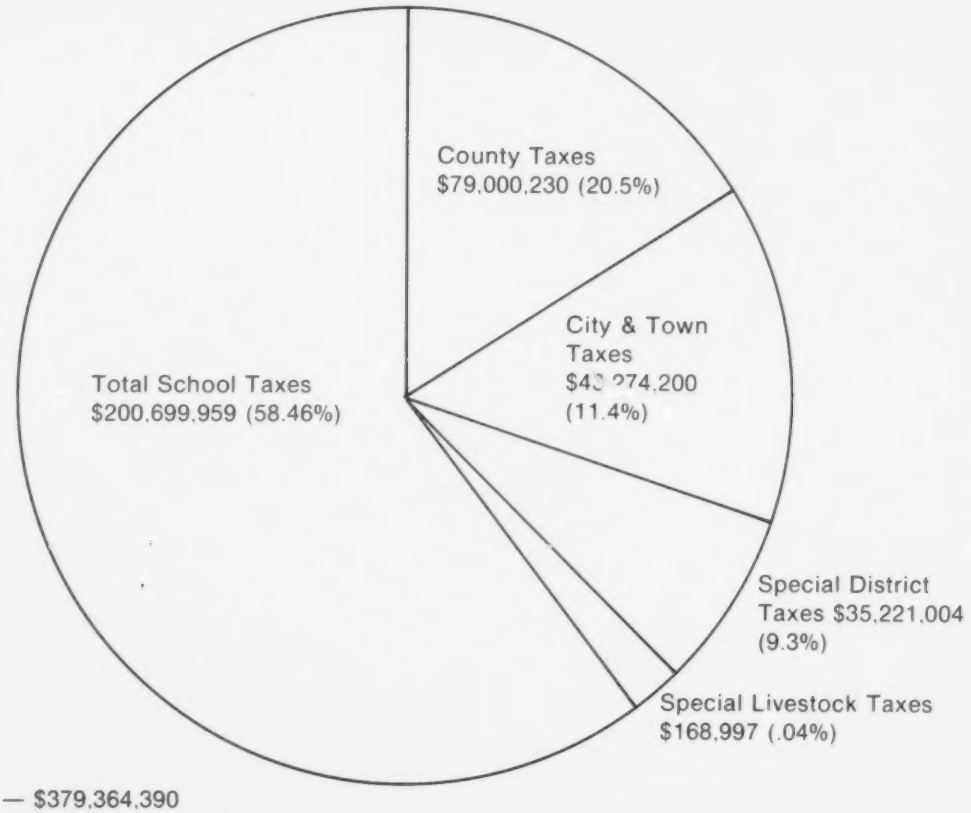
1980 Total Assessed Value $5,602,368,715

FIGURE H


Utilities 10%
Commercial & Industrial Buildings & Land 16%
Mines 5%
Gas & Oil 5%
1980 Total Assessed Value Increased 6.9% between 1979 and 1980.
Agricultural Land & Buildings 4%
Residential Buildings & Real Estate 47%
Personal Property 13%
Locally Assessed Property
State Assessed Property

PROPERTY TAX DISTRIBUTION FOR 1980

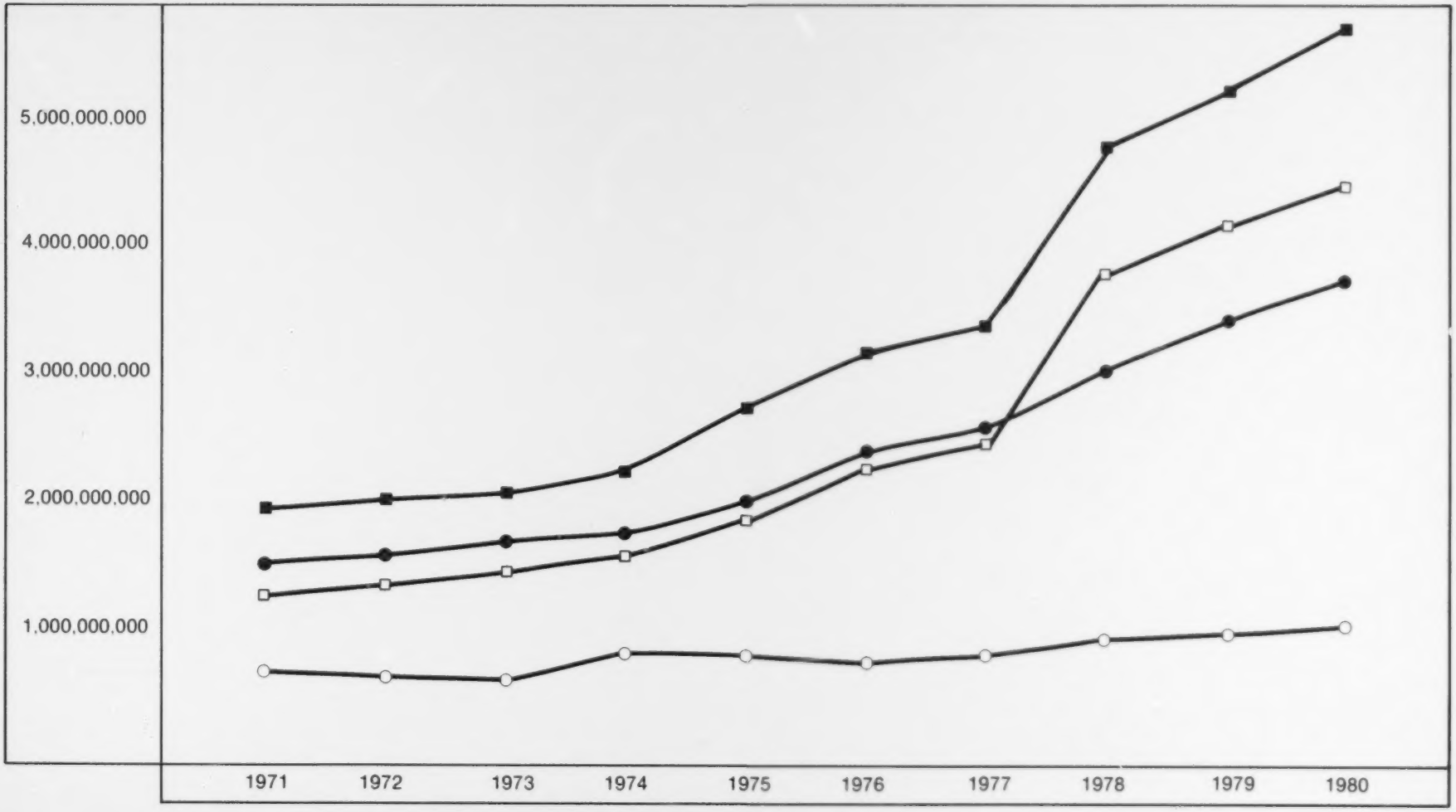
FIGURE I


County Taxes $79,000,230 (20.5%)
City & Town Taxes $43,274,200 (11.4%)
Total School Taxes $200,699,959 (58.46%)
Special District Taxes $35,221,004 (9.3%)
Special Livestock Taxes $168,997 (.04%)

Total Property Taxes — $379,364,390
11.1% Increase over 1979 Property Tax Collections

ASSESSED VALUE AND TAXES CHARGED FOR EACH CLASS OF PROPERTY OVER THE PAST TEN YEARS

FIGURE J



PERSONAL PROPERTY

Robert Strigham, *Director*

The operations of the Personal Property Division may be divided into three areas: Auditing, Assessment Standards, and Centralized Valuation.

The Auditing Program is designed to review 20 percent of the personal property accounts each year in each of the twenty-nine counties. In addition to the routine auditing, we frequently work with the county assessors on the problems that our experience and expertise can help resolve.

The division promulgates assessment standards so that the quality and equity of assessments will be maintained or improved. Recommended value loss schedules, a farm machinery guide, and aircraft guide, motor vehicle, boat, and other guides are published yearly to aid the county assessor in the valuation of personal property. We are very much interested in involving the assessors in the formulation of the various schedules and recommendations so that what is provided will be useful.

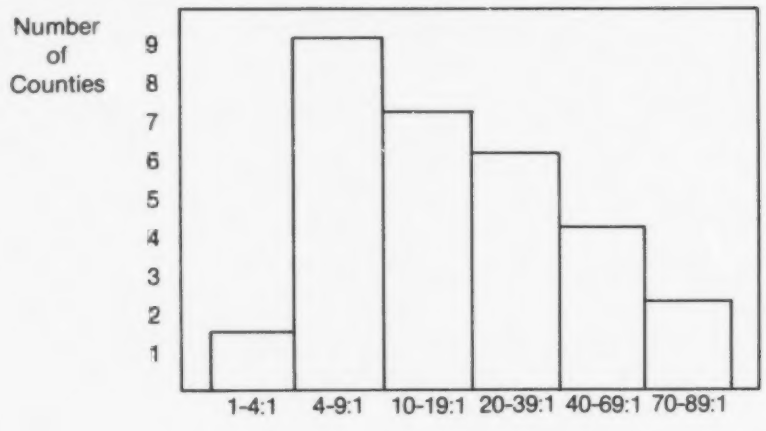
Items of personal property such as cars, light-duty trucks, machinery dealers rental inventory, and truck campers are centrally assessed. This reduces the number of returns required of taxpayers and allows the use of labor saving computers.

Current legislation which could affect personal property includes House Bill Number 164 passed by the 1981 Legislative Session. Should the decision be made that House Bill Number 164 applies to personal property the estimated loss in local revenue would exceed $500,000,000.

Counties are billed 30 percent of the cost of the Audit Program. The following bar graph shows a breakdown of the counties of ratio of increase in tax dollars billed to cost, i.e. 5:1, 20:1, etcetera.

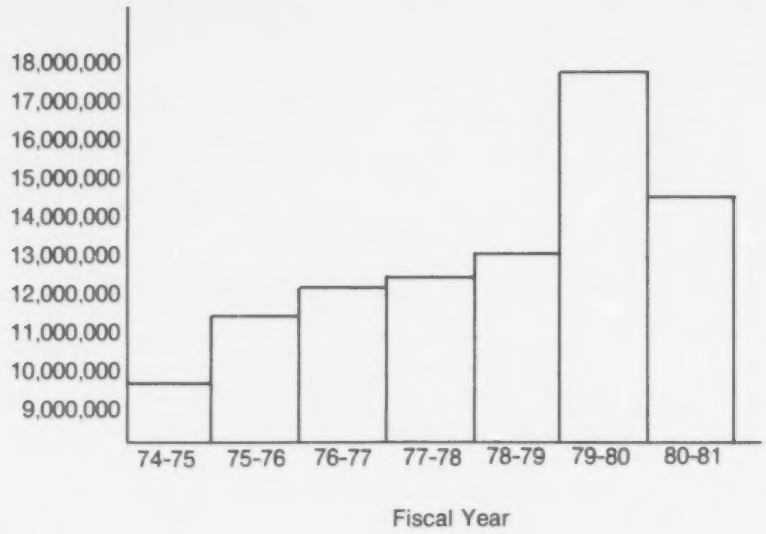
FIGURE K

(State-Wide Ratio is 10:1)



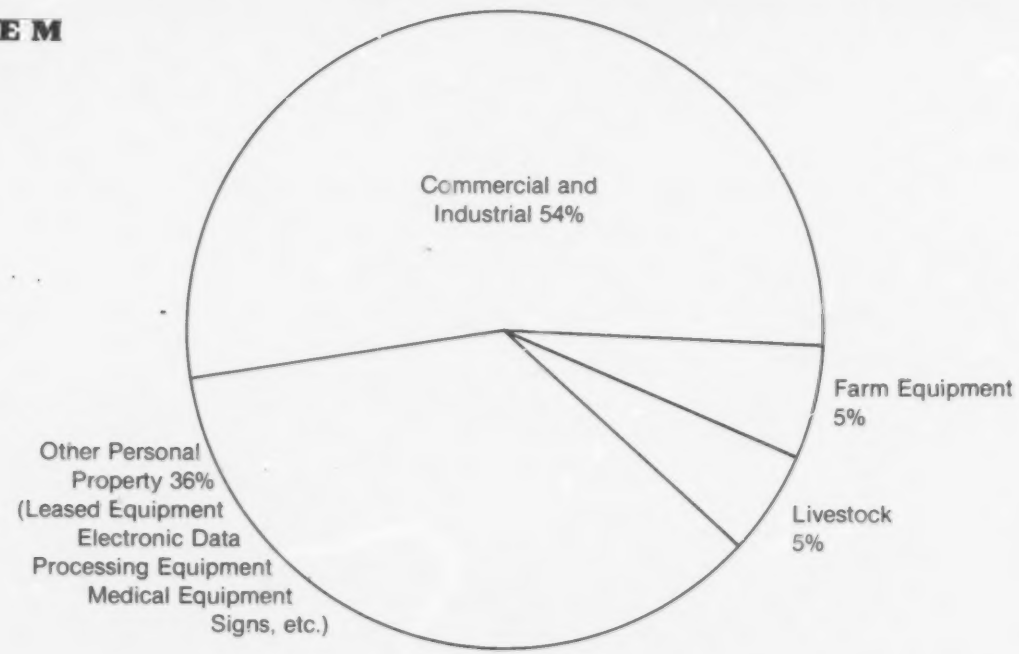
THE STATE-WIDE NET VALUATION INCREASE BY YEAR FOR THE LAST SEVEN YEARS

FIGURE L



TOTAL ASSESSED VALUE OF PERSONAL PROPERTY

FIGURE M


Commercial and Industrial 54%
Farm Equipment 5%
Livestock 5%
Other Personal Property 36% (Leased Equipment Electronic Data Processing Equipment Medical Equipment Signs, etc.)

MOTOR VEHICLE

Ronald Poselli, *Director*
Edward Berry, *Assistant Director*

ACCOMPLISHMENTS:

The activities of the Motor Vehicle Division during FY 1980-1981 resulted in a wide range of accomplishments and innovations. Examples of our achievements and improvements are:

- The complete automation of title issuance procedures. Currently, 1,500 to 2,000 titles are entered each day.
- The sophisticated new Horizon telephone system has vastly improved all telephone communication with the M.V. office. An operator, to acknowledge calls within sixty seconds and direct them to the correct department, coupled with informed, well trained telephone personnel is providing Utah citizens a timesaving, valuable service.
- The approval of documents and the collection of fees have been combined into a single transaction, thus cutting the customers "waiting in line" time. This innovation, plus a new window for dealers and one for renewals have added greatly to customer service and the proficiency of our organization.
- Branch offices are being reorganized and personnel are receiving special training at the Fairgrounds office. Increased productivity, a greater understanding of the computer system and its capabilities, and the ability to complete more transactions in the branches, are goals toward which we are working.
- A redesigned data entry system with new hardware, has significantly enhanced our computer capabilities. This new system has made it possible to eliminate the edit list and put within reacy a ten day time limit on title insurance.
- Utah has completed bilateral agreements (mini IRP) with the states of California and Pennsylvania, and a reciprocity agreement with the state of New Jersey. As Utah is a charter member of the International Registration Plan (IRP), a Utah based motor carrier may now become registered (apportioned) in 29 states by submitting an application in Utah and paying with a single check to cover fees for all states. This gives them a single cab card and a single plate qualifying them to operate in all 29 states. The prorate section is now computerized, automating fee calculations and cab card printing. Recently Uniform Prorate for an additional 15 states has been added to the computer program.
- The Motor Vehicle Registration Laws and Regulations was revised, updated and indexed, making it easier for everyone to use. The 1981 supplement has been added.
- New electronic cash registers not only record revenues, but also list each type of vehicle registered and give a daily audit of decals issued.
- Seven registration forms have been replaced by one combined application, to reduce errors and save valuable employee time.

PROJECTIONS:

We anticipate many positive accomplishments during fiscal year 1981-1982. Some of our objectives are:

- To correct problems in the mail renewal program to help insure delivery of these valuable expiration reminders to all vehicle owners.
- To automate license plate and stock supply inventory and data concerning impounded vehicles and personalized plates.
- The implementation of a word processing system to assure a prompt response to all written inquiries coming to Motor Vehicle.
- An educational program to upgrade the capabilities of all employees will be an on going process.
- The development of a sophisticated accounting system using, to the greatest advantage, information recorded by electronic cash registers.
- To acquire either mini IRP agreements or reciprocity agreements with as many of the states as possible to further enhance the value of the Utah base plate.
- To eliminate or combine forms whenever possible to reduce office work and expenses and to improve public convenience.
- To upgrade the salaries of employees to improve morale and stop the loss of well trained, valuable personnel to private industry.

SUMMARY OF TRANSACTIONS FOR FY 1980-1981

Documents Issued:	
Duplicate Titles and Duplicate Registrations	102,278
Certificates of Title	335,299
M.V. Registrations	1,343,299
Revenues collected from all Motor Vehicle Transactions	$28,206,921.46

MOTOR VEHICLE BUSINESS ADMINISTRATION

John Burt, *Director*
Dale Brown, *Assistant Director*

The Motor Vehicle Business Administration is responsible for licensing and regulating all persons, firms, and corporations involved in manufacturing, dismantling for salvage, selling, or distributing motor vehicles which are subject to registration under the Motor Vehicle Act.

This Division works closely with law enforcement agencies and county attorneys to enforce the Motor Vehicle laws. Investigative activities include: inspections of places of business, peace officer inspections, impounded vehicle identification numbers (VIN) verifications, impounded vehicle sales, consumer complaints, auto theft and fraud. Permits issued include: in-transit, temporary, junk and dismantling. Special plates (dealer, dismantler, transporter, and manufacturer) are also issued through this office.

The national economic situation continues to have a tremendous impact on the motor vehicle industry. High interest rates are greatly affecting many of the Utah dealers who have large inventories. Turnover is continuing at a higher than normal pace. The ratio this past year indicates a few more dealers going into business than have gone out of business. The total number of licensed has slightly increased by 1.48%.

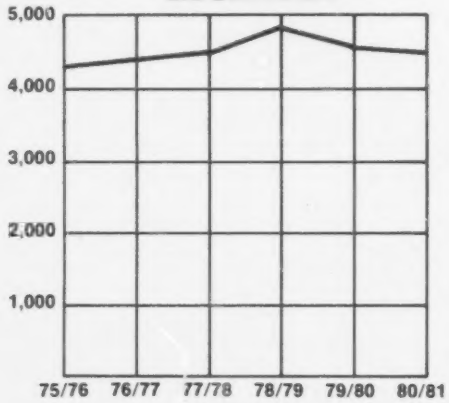
Overall motor vehicle sales are down again this year, indicated by about an 8% decrease in temporary permits issued.

The 1981 Legislature provided for a fee increase in most of the license classifications, effective May 12, 1981. Hopefully, this will bring our collections closer to funding the division's operation. In past years, this division has been completely funded by revenue from the industry.

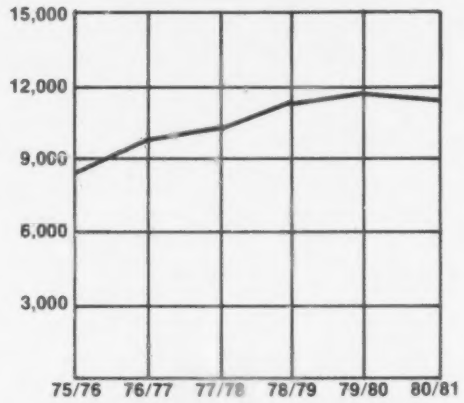
The application and license forms have been revised to a multiple form and is proving very successful. This should also effect a cost savings.

FIGURE N

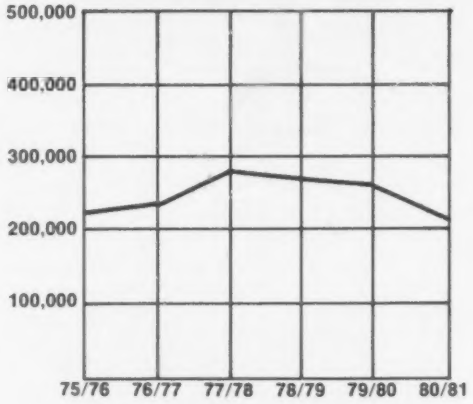
LICENSES



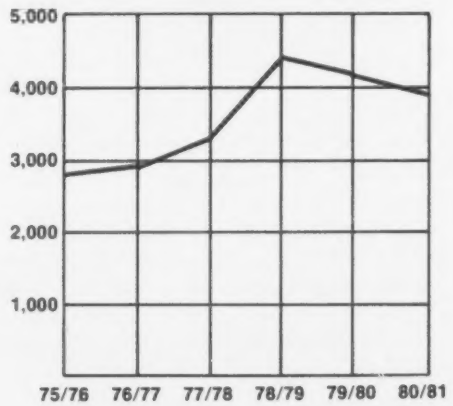
INSPECTIONS



TEMPORARY PERMITS & SPECIAL PLATES



INVESTIGATIONS



SYSTEMS DEVELOPMENT GROUP AND THE TAX MANAGEMENT SYSTEM

Barry Conover, *Systems Analyst*

During the past two years, the Utah State Tax Commission has been implementing several improvements to administrative procedures, operating systems, and accounting control while concurrently developing a comprehensive Tax Management System (TMS) design for long term improvements. The development and implementation of these improvements are the result of efforts by the System Development Group.

With the aid of the accounting firm of Deloitte, Haskins and Sells, the detail design of the TMS has recently been completed. The detail desing describes the overall system and each of the subsystems for data entry, transaction processing, batch file processing, and on-line processing. The detail design document is the culmination of more than three years of research by the System Development Group and Deloitte, Hanskins and Sells.

In the coming months the System Development Group will begin the initial modules involved in the implementation of the TMS. One of these modules is the selection of equipment to create an automated cashiering function which will streamline the accounting of incoming state revenues. Another module will include interfacing with the statewide data base management system. The State of Utah has acquired the ADABAS date base management system from Software AG for use by those agencies using the central data processing facility. The TMS makes extensive use of a data base which contains all pertinent information available to the Tax Commission necessary to administer taxes and process returns. The data base itself is comprised of several interrelated files. The System Development Group will initially be concerned with one data base file: the Criteria File. The information in the Criteria File is extensive and contains reference and control parameters necessary to insure correct system operatioln. Individual computer programs must access the control information, or the Criteria file, in order to process transactions correctly.

TMS is more than a computer program, however, it is a reorganizaton of responsibility affecting virtually every facet of Commission work. That is why another project of the System Development Group in the coming months will be the reorganization of the various revenue administration divisions along functional lines to facilitate the more efficient implementation of TMS.

The growing concern over tax and expenditure limitation has emphasized the necessity that the revenue producing arm of the State be properly equipped to collect the correct and legal amount of tax monies. Thus, the need for internal control, improved records, greater access, and speedier handling has become indisputable.

MULTISTATE TAX COMMISSION

Utah has been a member of the Multistate Tax Commission for the past 12 years. MTC membership offers states significant economics of resources and other advantages for the complexities of auditing large interstate and multinational business organizations. In connection therewith, the MTC has also provided considerable impetus toward accomplishment of "full accountabilty" of large corporations to the various states. This achievement provides significant benefits to individual state tax administration programs. It is imperative that states have knowledge of business activities of companies in each state in order to insure accurate tax amounts be remitted each state involved.

In 1977, Utah began participating in the MTC joint audit program. The benefits of this program to Utah over the past four years includes an increase in franchise tax deficiencies of over 2.2 million dollars for the expenditure of approximately $140,000 (a better than 15 to 1 return ratio). Future benefits could provide monetary benefits of greater magnitude provided the states give the MTC sufficient funding and support to allow the MTC to operate and expand this valuable program.

The MTC has provided effective leadership in the challenging fight to establish the credibility and acceptance of the "unitary business concept". In the important area of state taxation, utilization of this concept in auditing insures that business organizations composed of various corporations cannot gain unfair tax advantages over business organizations made up of many divisions.

Even though MTC has finally been accepted, there still remains the practical enforcement of the favorable court decisions rendered with regard to corporate compliance. The MTC must have appropriate and workable access to corporate records. The fight to protect the MTC has demonstrated what the MTC can accomplish, but also has illustrated how very essential and critical interstate cooperation has become in these matters.

The MTC has also been actively engaged in promoting "uniformity" among the states, and working toward a means of providing "uniform reporting" for all companies. These endeavors deserve full support by the state and business community.

Utah has long recognized the value MTC offers toward achieving tax equity and effective tax compliance goals.

GOVERNOR'S POLICY SPEECH CALLING FOR AN INCREASE IN SEVERANCE TAX

(The following are excerpts from Governor Scott M. Matheson's speech, April 7, 1981, before the third annual Utah Taxes Now Seminar.)

National energy policy continues its focus on the western states. Utah's oil shale, tar sands, coal, oil and gas, are all targeted by Washington for large-scale energy development. Our State Planning Office believes that 70 percent of the projected population growth in the next 20 years will be directly or indirectly attributable to energy projects. This growth and development of our resources is not primarily for Utah's own needs, but to meet national energy needs and goals.

I think we have to recognize that projected growth will have an enormous impact on Utah's communities, including escalating needs for housing, water and sewer systems, transportation systems, hospitals, public safety services, and schools. We also know that there is an effort to cutback many of the specific federal programs which support impacted areas. Thus, it is going to be up to the state and local governments, largely to provide these impact needs.

I felt that it was essential that the legislature address, during the last session, the issue of a state severance tax policy as part of a total growth management for the depletion of its mineral resources. Unfortunately, the Legislature insisted on addressing the severance tax issue as a budget issue and dismissed it as a simple tax increase. This is inaccurate and shortsighted.

Several of the task forces in the recent statewide planning effort in the Agenda for the Eighties recommended a state uniform policy on severance taxes. The consensus of this public citizen group was that a severance tax should be applied across the full spectrum of mineral and energy development in the state. They suggested that new revenues should be used to mitigate the socio-economic and environmental effects of cyclical energy development, to create a heritage fund for the future, and to develop a more equal sharing of the tax burden among the different extractive industries.

In considering a severance tax, it is necessary to dispel two myths that are commonly argued by the industry and others who oppose a comprehensive severance tax policy. The first myth is that new severance taxes on coal and increased levels on oil, gas, and metals will detract from Utah's competitive posture. This is simply not true.

In the case of oil and gas, for example, the overthrust belt in northeast Utah and southwest Wyoming is one of the hottest oil and gas properties in the country. We expect continued exploration and production from this region and comparisons of states show that both Colorado and Wyoming have a 4 percent severance tax on oil and gas. Senator Farley's Senate Bill 250 suggested increasing the severance tax on oil and gas from 2 to 4 percent. An amended version provided a graduated tax up to 5 percent, with the larger percents hitting the high producers. I believe the effect on the increased tax on these producers will be negligible. In the case of oil, producers may take the state severance tax as a deduction against both their federal income tax and the windfall profit tax. Studies by the Utah State Tax Commission indicate producers will experience only about 30 percent of this increase in actual costs to the producers.

A second myth associated with the prospect of imposing a severance tax is that Utah citizens will bear the brunt of severance taxes and significantly higher energy costs. The most commonly cited example is coal. However, the University of Utah and the Utah Energy Office have compiled data which indicate 60 to 65 percent of a coal severance tax would be exported directly to indirectly as a component in the production of other products like steel, copper, and electricity.

Analysis by the Utah Energy Office show the impact of a 2 percent coal severance tax on electric rates to be negligible, adding only 9 cents to the average residential monthly bill and 67 cents to the average commercial customer's monthly bill. The magnitude of projects like Intermountain Power Project and synthetic rural plants planned for the Uintah Basin, coupled with excellent export possibilities to the Far East, suggests that the vast majority of Utah's severance tax will be exported outside the state.

Utah is at a crossroads. We are the fifth fastest growing state in the nation and our numbers swelled 37 percent during the decade of the 1970's. Our birthrate is twice the national average and we have an insufficient number of classrooms to house a burgeoning school-age population. Potential impacts of energy development on our communities, our environment, and quality of life are, in a word, staggering. My desire to provide the state of Utah with the mechanisms and resources necessary to successfully meet the challenges of the 80's dominated the budget concepts that I presented to the Legislature last January. The defeat of the severance tax proposal may have fulfilled legislative campaign promises to avoid new taxes, but I agree with the Deseret News Editorial of March 6 which said, 'That philosophy will be cold comfort to future generations.'

1981 LEGISLATIVE SESSION TAX SUMMARY

Changes in the Income Tax Laws

House Bill 168 — This measure equalizes the individual income tax rates for single and married individuals who file separate tax returns. It is expected to increase revenues by $3.7 million a year.

Senate Bill 274 — This bill altered the treatment of individually held pension distributions to conform with IRS rulings. Distributions are now to be treated as long term capital gains rather than as ordinary income.

Insurance Premium Tax

House Bill 226 — The payment of insurance premium tax is changed from being paid yearly to quarterly. This will result in a one-time increase of 4 million dollars to the general fund.

Change in the Sales Tax Law

House Bill 228 — This bill was vetoed by Governor Matheson. It would have altered the distribution of sales tax, allowing 10 percent of the tax to be distributed on a per capita basis rather than on a point of sales basis.

Motor Fuel Tax

Senate Bill 98 — This bill raised the tax on motor fuel by 2¢ per gallon. An increase in 14 million dollars is expected.

Property Tax Laws

House Bill 196 — This measure passed without the Governor's signature. It repealed the state's reappraisal program while retaining the ability to assist counties with their reappraisals.

House Bill 164 — This bill mitigates the shift of property taxes on residences caused by the factoring and by the method of assessing which allows no deductions from gross replacement cost in establishing value.

Senate bill 170 — This bill deals with property tax prepayment and impact development. It eliminates the prepaid sales tax but allows local governments to authorize developers to prepay ad valorem property taxes under certain specified conditions. It also requires of all major developers a financial impact statement prior to commencement of construction.

Senate Bill 185 — Senate Bill 185 provides that property which is exempt from property taxes (as in the case with I.P.P.) but pays in lieu fees will be included in debt limitation calculation as tax equivalent properties.

Measures proposed by Representative Pace that would have replaced the school levy of 24 mills with an increase of local sales tax were defeated.

Additional Issues

Senate Bill 303 — This bill repeals the homeowners' and renters' tax credit.

Senate Bill 250 — This bill, proposed by Senator Farley, failed to gain support in the House of Representatives. It would have imposed a severance tax upon oil, gas, coal, and nonmetallics.

Measures to increase the fees for vehicle registration and driver's license, failed (both proposed by Senator Sandberg.)

Measures proposed by Representative Brockbank which would have limited state and local governmental expenditures, failed.

May 5th, Override Session

There were no tax issues dealt with in this first time override session.

THIRD ANNUAL UTAH TAXES NOW SEMINAR

Over 300 people attended this year's seminar, representing virtually every economic segment and geographic area of the state.

Governor Scott Matheson delivered an excellent keynote address for the conference in which he clearly and emphatically underscored the need for increased severance taxes to be guided by a broad and comprehensive severance tax policy (see summary below).

The major activity of the day was taken up with a lively discussion of factoring; repeal of the state reappraisal program (H.B. 196); 106% levy rollback requirement (H.B. 104); 20% cut in residential assessments (H.B. 164); and the impact of all of these on the school finance law. Panelists were Representative Franklin W. Knowlton; David Duncan, Chairman, Utah State Tax Commission; Jack Olson, Utah Taxpayers Association; Harrison Conover, Utah County Assessor; Arthur Bishop, Utah State Office of Education; and was moderated by Commissioner Robert O. Bowen. Audience participation was widespread and extremely active. When the dust finally settled, it became clear that the 20% reduction called for in H.B. 164, would have to pertain to all locally assessed commercial property as well as residential.

Other topics dealth with during the day were: motor fuel tax increase, the new property tax calendar, the mill levy formula, the sales tax redistribution, and the changes in funding of public education.

They likewise generated similar audience participation. The general reaction was that the seminar had once again served a very useful purpose in relating to the general public the impact of legislative action regarding taxes in Utah.

House Speaker, Norman Bangerter, concluded the day with well-stated and appropriate comments, that by and large the legislature was responsive in enacting essentially what the people wanted and what the state needed regarding taxes.

TAX REVISION COMMITTEE RECOMMENDATIONS

The Governor's Tax Revision Study Committee completed its report for 1980 and submitted its recommendations to Governor Matheson. David L. Duncan, chairman of the State Tax Commission, serves as chairman of this committee.

The committee concentrated its studies on four major areas: School Finance Funding, Transportations Funding, Fiscal Alternatives to the Removal of Sales Tax on Food, and County Government Tax Problems. The committee's recommendations follow:

School Finance Funding

The committee recommended that:

1. The property tax continue to be utilized as a primary funding source for operation of the public schools in Utah, thus assuring a balanced state tax system.
2. Equity and uniformity in property assessment ratios be achieved by instituting a real estate transfer act which would provide more reliable data on the actual fair market value of real property, combined with an update of current legislation (Utah Code Annoted, 59-9-2) to allow the State Tax Commission, by utilizing such data, to assure equal assessment throughout the state.
3. The State Board of Education be urged to develop a detailed plan for year-round school operation and present such a plan to local school districts with the strong recommendation that the concept be put into effect. The year-round school plan now in operation in Jefferson City, Colorado is suggested as a model.
4. Greater effort be made to share school buildings across district lines and to utilize other community resources (our educational institutions, private facilities, etc.) for conducting public school programs.
5. The State Board of Education be urged to take a stronger, more affirmative hand in stimulating the construction of energy efficient school buildings and the use of central code mudular building plans.
6. The full resources of the state be utilized for school construction by the development of a formula for statewide equalization of capital outlay funding similar to the current maintenance and operating funding.

Transportation Funding

The committee recommended that:

1. Motor and diesel fuels should be taxed on an ad valorem rather than on a unit basis.
2. The Executive and Legislative branches should utilize alternative funds rather than Transportation Funds to function agencies which do not directly maintain or construct highway facilities or which do not assist in collecting transportation funds.
3. The committee recommended a $5.00 motor vehicle registration fee increase for every motor vehicle.
4. The committee recommended that driver's fees cover the cost of administration.

The last two recommendations were considered during the 1981 Legislature, and both failed to be enacted into law.

Alternatives to Food Tax Removal

In the election of 1980, the people of Utah defeated an initiative to remove the Sales Tax on Food. The committe's recommendations dealt with the implementation of the law. The committee went on record opposing the passage of COST-OFF.

County Government Tax Problems

The committee recommended that:

1. The committed recommends a bidding procedure based on the increase in dollar value as opposed to the decrease in the size of the property up for the final tax sale.
2. The committee goes on record as supporting the counties be exempt from the ceiling on the rates on tax anticipation notes.

The 1981 Tax revision Study Committee is studying the assessment policies, regulations, and practices of state assessed property. The report from the 1981 committee is scheduled for completion by January 1982.

ANALYSIS OF PRESIDENT REAGAN'S TAX CUT PLAN ON THE STATE OF UTAH DURING CALENDAR YEAR 1982

By Douglas Macdonald, Tax Economist

OVERALL IMPACT

The President's tax cut program as defined in part by The Economic Recovery Act of 1981 and his budget will impact the State of Utah tremendously. While state officials preliminarily estimate calendar year 1982 budget cuts will lower federal grants to the State and its political subdivisions by $40 million to $50 million, Utah taxpayers overall should experience net benefits from the combined individual and business tax income tax cuts, even if the Utah Legislature is forced to raise its taxes to meet federal grant cuts.

Based on our assumption that Utah personal income will grow 11 percent per year from 1980 to 1982, federal individual income taxes will decline by over $214.5 million in 1982, down 13.7 percent. See Table 1, below. Federal corporate income taxes will drop $35.3 million or 8.3 percent in 1982. Since the lower federal individual income taxes are deductible from state taxable income, state taxable income will increase somewhat on individual returns due to the Reagan program. At this point, it appears that the state income tax will increase $4,670,000 in calendar year 1982 because of the federal tax cut. Corporations will pay about $3.9 million less in state corporate taxes due to the Reagan proposal to adopt the "Accelerated Cost Recovery System" (ACRS) which will accelerate depreciation on newly purchased plant and equipment. The initial impact of ACRS in 1982 is relatively small compared to the 27 percent decrease in state corporate tax revenues forecast by 1986.

Table 1: Impact of President Reagan's Budget and Expenditure Program on Utah Calendar Year 1982 (In Million Dollars)

	Under Current Law	Under Reagan Plan	Difference
Federal Revenues from Utahns			
Individuals	$1,566.6	$1,352.1	$-214.5
Corporations	425.0	389.9	-35.3
State Government Receipts			
Individuals	345.9	350.6	4.7
Corporations	46.8	42.9	-3.9*
Federal Grants to State and Local Government			
Non-Defense	600.0	550.0	-50.0

*Cuts will run four times larger by 1986, due to ACRS. See Business Tax Cuts Section.

Under normal conditions, one could add about nine percent to the individual income tax receipts estimated in Table 1 to arrive at at state fiscal year receipts. However, changes to federal and state withholding rates could significantly alter that calendar year to fiscal year pattern. Presently, the state tends to overwithhold; its withholding tax rate equals 26 percent of federal withholdings. One option, at least during 1981 and 1982, is to leave the present rate intact, thereby mitigating the tendency for the state to overwithhold (350.6 ÷ 1352.1 + .259).

INDIVIDUAL TAX CUTS

The difference between the current law tax rates and the Reagan plan is most pronounced in the over $100,000 bracket. Under the current law, the average couple filing a married-joint return earning over $100,000 paid 38.54 percent of their (adjusted gross) income to the federal government. The same taxpayers will pay an effective rate of 32.32 percent of adjusted income in federal income taxes.

On the average, married-joint taxpayers earning less than $10,000 will receive about a 19 percent federal tax reduction. Married-joint taxpayers earning between $10,000 and $20,000 will receive between a 15.2% to 16.4% tax cut. Taxpayers between $20,000 and $100,000 will receive 12% to 15% tax cuts. Those taxpayers earning over $100,000 will pay 16.1 percent less in federal taxes. The percent reduction for taxpayers who file a married-joint return is basically very proporational, except on the low and high extremes.

At the high end, a taxpayer earning $163,558 in 1982 would normally pay $63,041 to the federal government. He would pay only $52,865 under the Reagan plan — a savings of $10,176 or 16.1 percent tax break. proportion of that $10,176 federal tax reduction will be saved or invested by the well-to-do taxpayer.

On the other hand, those taxpayers earning between $20,000 and $99,999 will average between $337 and $1,796 in federal tax cuts. *These taxpayers will receive 60 percent or $128 million of the federal income tax cut.* Given the continued pressures on family budgets, it is likely that a substantial portion of the $128 million, perhaps 50 percent, will be spent on consumer goods (boosting state sales taxes) rather than invested as the President's advisors have speculated.

TABLE 1
SUMMARY OF EXCISE TAX COLLECTIONS — NET
FISCAL YEARS 1972 THROUGH 1981

	1972	1973	1974	1975	1976
Individual Income Tax	$ 74,096,483	$ 88,546,711	$ 90,032,358	$104,919,366	$140,561,916
Corporation Franchise Tax	12,691,054	29,620,635	18,002,679	24,501,925	
Cigarette & Tobacco Tax	6,232,494	6,458,595	6,916,797	7,069,584	7,504,408
Inheritance Tax	2,816,947	3,565,540	3,669,012	3,784,893	3,460,538
Insurance Tax	5,591,097	6,327,153	6,976,078	7,520,415	8,384,435
Mine Occupation Tax	3,830,829	3,801,382	5,033,602	5,769,461	11,258,648
Sales and Use Tax (State)	117,686,126	135,864,153	149,442,237	173,736,847	194,799,068
Motor Fuel Tax	38,223,558	41,124,133	39,971,348	40,484,784	43,514,958
Motor Vehicle Reg. Fund	8,112,040	8,991,819	10,488,809	8,903,180	8,915,065
Special Fuel Tax	4,398,081	5,141,349	5,667,002	5,753,299	6,240,646
Uniform Local Sales and Use Tax	14,369,001	16,604,886	19,036,945	21,735,782	33,333,154
Local Transit Authority Tax	—	—	—	1,383,395	7,707,244
All Other State and Local Taxes Collected (Net)	12,452,187	13,988,372	12,676,729	14,107,523	15,596,834
TOTALS	**$300,499,897**	**$360,034,728**	**$370,083,100**	**$413,171,235**	**$505,778,839**

	1977	1978	1979	1980	1981
Individual Income Tax	$158,268,002	$183,893,615	$225,955,596	$265,327,485	$294,947,280
Corporation Franchise Tax	24,866,694	29,448,490	32,874,065	40,377,089	40,667,112
Cigaraeet & Tobacco Tax	7,712,867	8,003,201	8,242,742	10,271,242	11,293,370
Inheritance Tax	5,564,283	4,054,945	1,423,243	1,694,934	2,045,622
Insurance Tax	10,098,434	11,917,410	13,452,007	14,718,258	15,777,757
Mine Occupation Tax	8,489,036	8,446,277	8,423,221	9,821,081	14,757,130
Sales and Use Tax (State)	225,793,595	257,988,280	288,602,629	320,453,903	347,382,326
Motor Fuel Tax	45,694,373	48,808,152	61,371,556	60,451,305	56,567,749
Motor Vehicle Reg. Fund	9,254,984	9,831,087	10,335,951	10,356,159	10,329,209
Special Fuel Tax	6,865,182	7,391,145	9,851,605	10,469,670	10,107,098
Uniform Local Sales and Use Tax	42,148,484	49,177,918	55,949,450	62,736,929	67,002,776
Local Transit Authority Tax	19,560,527	11,170,144	12,807,371	14,324,414	15,088,745
All Other State and Local Taxes Collected (Net)	18,204,307	20,712,892	28,618,013	26,945,019	31,011,741
TOTALS	**$572,520,768**	**$655,843,556**	**$757,907,449**	**$847,947,488**	**$916,977,915**

TABLE 2
EXCISE TAX COLLECTIONS AND FUND DISTRIBUTION
FISCAL YEARS 1979-80 AND 1980-81

SOURCE AND DISTRIBUTION	1980 GROSS COLLECTIONS	1980 REFUNDS AND ADJUSTMENTS	1980 NET AVAILABLE FOR DISTRIBUTION	1981 GROSS COLLECTIONS	1981 REFUNDS AND ADJUSTMENTS	1981 NET AVAILABLE FOR DISTRIBUTION	ABSOLUTE INCREASE OR (DECREASE)	PERCENTAGE INCREASE OR (DECREASE)
Uniform School Fund:								
Individual Income Tax	$318,193,084	$ 52,865,599	$265,327,485	$358,429,436	$63,482,156	$294,947,280	$29,619,795	11.2
Corporation Franchise Tax	43,669,219	3,290,979	40,378,240	45,551,745	4,884,633	40,667,112	288,872	.7
School Lunch Tax	3,696,017		3,696,017	5,582,580		5,582,580	1,886,563	51.0
Driver's Education Tax	1,955,514	223	1,955,291	2,049,410	200	2,049,210	93,919	4.8
TOTAL	**$367,513,834**	**$56,156,801**	**$311,357,033**	**$411,6113,171**	**$68,366,989**	**$343,246,182**	**$31,889,149**	**10.2**
General Fund:								
Beer Taxes	$2,176,151	$2,093	$2,174,058	$2,230,989	$3,869	$2,227,120	$53,062	2.4
Cigarette & Tobacco Tax	10,381,129	111,036	10,270,093	11,411,502	118,132	11,293,370	1,023,277	10.0
Inheritance Tax	1,716,847	21,912	1,694,935	2,139,175	93,553	2,045,622	350,687	20.7
Insurance Tax	14,719,764	1,506	14,718,258	15,861,230	83,472	15,777,758	1,059,500	7.2
Mine Occupation Tax	9,866,787	45,706	9,821,081	14,757,130		14,757,130	4,936,049	50.3
M.B.V.A. Fee	352,982	111	352,871	371,132	362	370,770	17,899	5.1
Public Service Commission Fee	1,000,686	3,959	996,727	1,839,849	1,035	1,838,814	842,087	84.5
Sales & Use Tax — State	322,269,151	1,691,310	320,577,841	348,704,391	1,322,066	347,382,325	26,804,484	8.4
Prepaid Sales & Use Tax Constr. Acct.	1,972,530		1,972,530	1,098,258		1,098,258	(874,272)	(44.3)
TOTAL	**$364,456,027**	**$1,877,633**	**$362,578,394**	**$398,413,656**	**$1,622,489**	**$396,791,167**	**$34,212,773**	**9.4**

TABLE 2 (cont.)

Transportation Fund:								
Motor Fuel Tax	$ 60,483,971	$ 32,666	$ 60,451,305	$ 56,770,068	$ 202,318	56,567,750	(3,883,555)	(6.4)
Motor Vehicle Registration Fund	10,375,604	19,445	10,356,159	10,345,248	16,039	10,329,209	(26,950)	(.3)
Special Fuel Tax	10,850,564	380,894	10,469,670	10,374,734	267,636	10,107,098	(362,572)	(3.5)
Temporary Permit Fee	886,827	60	886,767	859,240	50	859,190	(27,577)	(3.1)
Motor Vehicle Control Fee	461,655	78	461,577	871,667	68	871,599	410,022	88.8
Proportional Registration Fee	2,505,812	7,903	2,497,909	3,014,039	3,758	3,010,281	512,372	20.5
Highway Use Tax	1,374,394	435	1,373,959	1,644,432	1,929	1,642,503	268,544	19.6
Aircraft Fuel Tax	2,631,480		2,631,480	2,691,551		2,691,551	60,071	2.3
Studded Tire Fee	9,462		9,462	6,456	352	6,104	(3,358)	(35.5)
TOTAL	**$89,579,769**	**$441,481**	**$89,138,288**	**$86,577,435**	**$492,150**	**$86,085,285**	**$(3,053,003)**	**(3.4)**
Trust and Agency Fund:								
Car and Bus Tax	$ 904,649	$ 2,333	$ 902,316	$ 1,088,661	$ —	$ 1,088,661	$ 186,345	20.7
Firemen's Pension Fund	1,093,927		1,093,927	1,058,283	—	1,058,283	(35,644)	(3.3)
Cash Bonds (Sales, Special Fuel Withholding, Ad Valorem)	183,518	260,240	(76,722)	404,541	354,431	50,110	126,832	165.3
Tax Commission Suspense	58,463	77,883	(19,420)	38,209	59,054	(20,845)	(1,425)	(7.3)
Combined Injury & Benefit Fund	2,025,542		2,025,542	2,148,513	—	2,148,513	122,971	6.1
Boat Fuel Tax	521,779		521,779	544,005	—	544,005	22,226	4.3
Reflectorized Plate Fee	348,959	23	348,936	339,877	32	339,845	(9,091)	2.6
Protested-Mine Occupation Tax	653,524		653,524	851,583	—	851,583	198,059	30.3
TOTAL	**$ 5,790,361**	**$ 340,479**	**$ 5,449,882**	**$ 6,473,672**	**$ 413,517**	**$ 6,060,155**	**$ 610,273**	**11.2**
Local Tax Collections:								
Uniform Local Sales and Use Tax	$ 63,104,950	$ 365,444	$ 62,739,506	$ 67,245,272	$ 242,496	$ 67,002,776	$ 4,263,270	6.8
Transient Room Tax	2,368,293	2,879	2,365,414	2,704,498	893	2,703,605	338,191	14.3
Transit Authority Tax	14,359,076	40,014	14,318,972	15,145,480	56,735	15,088,745	769,773	5.4
TOTAL	**$ 79,832,319**	**$ 408,427**	**$ 79,423,892**	**$ 85,095,250**	**$ 300,124**	**$ 84,795,126**	**$ 5,371,234**	**6.8**
GRAND TOTAL	**$907,172,310**	**$ 59,224,821**	**$847,947,489**	**$988,173,184**	**$ 71,195,269**	**$916,977,915**	**$ 69,030,426**	**8.1**

TABLE 3
TEN-YEAR COMPARATIVE REPORT OF PROPERTY TAXES LEVIED AND EXCISE TAXES COLLECTED FOR CALENDAR YEARS 1971-1980 AND FISCAL YEARS JULY 1 TO JUNE 30, 1972-1981

CALENDAR YEAR	FISCAL YEAR	PROPERTY TAXES CALENDAR YEAR YEAR	EXCISE TAXES NET FISCAL YEAR	TOTAL	TAXES % OF TOTAL	TAXES % OF TOTAL
1971	1972	167,880,362	300,499,897	468,380,259	35.84	64.16
1972	1973	169,207,884	360,034,728	529,242,612	31.97	68.03
1973	1974	170,641,107	370,084,100	540,725,207	31.56	68.44
1974	1975	181,090,140	413,171,235	594,261,375	30.47	69.53
1975	1976	208,132,348	505,778,839	713,911,187	29.15	70.85
1976	1977	240,134,711	572,520,768	812,655,479	29.55	70.45
1977	1978	265,094,843	655,843,556	920,938,399	28.78	71.22
1978	1979	309,668,926	757,907,449	1,067,576,375	29.01	70.99
1979	1980	341,390,695	847,947,488	1,189,338,183	28.70	71.30
1980	1981	379,364,390	916,977,915	1,296,342,305	29.16	70.84
Rate of Increase in 10 Years		125.97%	205.15%	176.77%		

TABLE 4
SUMMARY OF DISTRIBUTION OF UNIFORM LOCAL SALES AND USE TAX TO PARTICIPATING UNITS FOR FISCAL YEARS 1979-1980 AND 1980-1981

UNIT	NET DISTRIBUTION AFTER ADMINISTRATION COSTS 7-1-79 to 6-30-80	7-1-80 to 6-30-81	AMOUNT OF INCREASE OR (Decrease)	PERCENT OF INCREASE OR (Decrease)
BEAVER COUNTY	$ 8,840.77	$ 18,832.50	$ 9,991.73	113.02 %
Cities and Towns				
Beaver	78,064.64	81,637.47	3,572.83	4.58
Milford	36,240.46	43,397.11	7,156.65	19.75
Minersville	10,816.78	13,086.73	2,269.75	20.98
TOTAL CITIES AND TOWNS	$125,122.08	$138,121.31	$12,999.23	10.39 %
TOTAL BEAVER COUNTY INCLUDING CITIES & TOWNS	$133,962.85	$156,953.81	$22,990.96	17.16 %
BOX ELDER COUNTY	$211,064.48	$291,172.81	$ 80,108.33	37.95 %
Cities and Towns				
Bear River	2,398.29	2,517.10	118.81	4.95
Brigham City	439,464.45	476,312.73	36,848.28	8.38
Corrinne	10,588.82	11,767.57	1,178.75	11.13
Deweyville	1,324.25	1,083.11	(241.14)	(18.21)
Elwood	6,152.37	7,384.59	1,232.22	20.03
Fielding	2,471.61	2,765.75	294.14	11.90
Garland	12,252.07	15,279.25	3,027.18	24.71
Honeyville	3,176.18	3,912.98	736.80	23.20
Mantua	1,775.79	1,741.93	(33.86)	(1.91)
Perry	20,516.45	22,107.92	1,591.47	7.76
Plymouth	1,075.74	847.93	(227.81)	(21.18)
Portage	907.34	853.18	(54.16)	(5.97)
Snowville	6,210.42	7,386.14	1,175.72	18.93
Tremonton	260,854.54	258,877.25	1,977.29	.76
Willard	14,847.40	14,913.00	65.60	.44
TOTAL Cities and Towns	$784,015.72	$827,750.43	$43,734.71	5.58 %
TOTAL Box Elder County Including Cities and Towns	$995,080.20	$1,118,923.24	$123,843.04	12.45 %

TABLE 4 (cont.)

CACHE COUNTY	$119,092.83	$107,072.21	(12,020.62)	(10.09)%
Cities and Towns				
Amalga	19,216.17	13,901.99	(5,314.18)	(27.65)
Clarkston	2,163.36	2,317.17	153.81	7.11
Cornish	1,178.50	1,568.95	390.45	33.13
Hyde Park	25,615.27	27,273.64	1,658.37	6.47
Hyrom	42,384.98	45,488.03	3,103.05	7.32
Lewiston	17,917.94	19,712.42	1,794.48	10.01
Logan	1,350,823.06	1,490,040.89	139,217.83	10.31
Mendon	4,634.89	5,149.93	515.04	11.11
Millville	4,062.50	4,335.56	273.06	6.72
Newton	2,562.31	3,297.45	735.14	28.69
Nibley	4,170.75	3,699.59	(471.16)	(11.30)
North Logan	76,910.02	83,698.90	6,788.88	8.83
Paradise	3,071.57	3,610.42	538.85	17.54
Providence	14,821.07	17,375.74	2,554.67	17.24
Richmond	23,969.00	28,110.48	4,141.48	17.28
River Heights	2,309.54	2,758.66	449.12	19.45
Smithfield	130,320.14	126,809.90	(3,510.24)	(2.69)
Trenton	4,533.69	4,674.78	141.09	3.11
Wellsville	10,095.44	11,982.79	1,887.35	18.70
TOTAL Cities & Towns	$1,740,760.20	$1,895,807.29	155,047.09	8.91 %
TOTAL Cache County				
Including Cities & Towns	$1,859,853.03	$2,2002,879.50	143,026.47	7.69 %
CARBON COUNTY	$ 421,582.11	$ 429,337.17	7,755.06	1.84 %
Cities and Towns				
Helper	171,013.85	162,500.96	(8,512.89)	(4.98)
Price	700,856.38	747,851.03	46,994.65	6.71
TOTAL Cities & Towns	$871,870.23	$910,351.99	38,481.76	4.41 %
TOTAL Carbon County				
Including Cities & Towns	$1,293,452.34	$1,339,689.16	46,236.82	3.57 %
DAGGETT COUNTY	$ 22,991.24	$ 18,570.17	(4,421.07)	(19.23)%
Cities & Towns				
Minila	6,172.31	7,966.18	1,823.87	29.55
TOTAL Cities & Towns	$ 6,172.31	$ 7,996.18	1,823.87	29.55 %
TOTAL Daggett County				
Including Cities & Towns	$ 29,163.55	$ 26,566.35	(2,597.20)	(8.91)%
DAVIS COUNTY	$ 298,619.52	$ 222,856.12	(75,634.40)	(25.37)%
Cities & Towns				
Bountiful	1,052,468.22	1,068,006.07	15,537.85	1.48
Centerville	342,568.87	335,653.33	(6,915.54)	(2.02)
Clearfield	380,571.07	400,316.45	19,745.38	5.19
Clinton	13,304.16	16,021.27	2,717.11	20.42
East Layton	10,450.01	30,342.34	19,892.33	190.36
Farmington	81,406.33	85,548.95	4,142.62	5.09
Fruit Heights	10,434.93	11,942.90	1,507.97	14.45
Kaysville	135,125.85	155,009.39	19,883.54	14.71
Layton	582,416.14	838,771.07	256,354.93	44.02
North Salt Lake	321,237.24	339,450.34	18,213.10	5.67
South Weber	24,945.50	20,722.26	(4,223.24)	(16.93)
Sunset	68,826.99	101,646.67	32,819.68	47.68
Syracuse	147,840.49	147,403.68	(436.81)	(.30)
West Bountiful	132,029.01	185,227.76	53,198.75	40.29
West Point	6,494.97	6,820.49	325.52	5.01
Woods Cross	232,388.27	235,703.40	3,315.03	1.43
TOTAL Cities & Towns	$3,542,508.15	$3,978,586.37	436,078.22	12.31 %
TOTAL Davis County				
Including Cities & Towns	$3,841,127.67	$4,201,442.49	$360,314.82	9.38 %
DUCHESNE COUNTY	$ 211,622.29	$ 159,792.26	(51,830.03)	(24.49)%
Cities & Towns				
Altamont	15,050.97	17,491.78	2,440.81	16.22 %
Duchesne	43,064.17	46,585.39	3,521.22	8.18 %
Myton	2,353.94	6,191.74	3,837.80	163.04 %
Roosevelt	396,569.82	459,927.91	63,358.09	15.98 %
TOTAL Cities & Towns	$457,038.90	$530,196.82	73,157.82	16.01 %
TOTAL Duchesne County				
Including Cities & Towns	$668,661.19	$689,989.08	21,327.89	3.19 %

TABLE 4 (cont.)

EMERY COUNTY	$ 59,761.29	$ 96,698.40	$ 36,937.11	61.81 %
Cities & Towns				
Castle Dale	65,729.38	96,492.75	30,763.37	46.80
Cleveland	9,096.02	15,736.73	6,640.71	73.01
Elmo	3,278.55	7,851.35	4,572.80	139.48
Emery	13,008.83	9,392.82	(3,616.01)	(27.80)
Ferron	31,055.84	54,592.05	23,536.21	75.79
Green River	59,998.82	105,444.60	45,445.78	75.74
Huntington	68,254.66	112,226.18	43,971.52	64.42
Orangeville	25,079.93	43,514.25	18,434.32	73.50
TOTAL Cities & Towns	$275,502.03	$445,250.73	$169,748.70	61.61 %
TOTAL Emery County Including Cities & Towns	$335,263.32	$541,949.13	$206,685.81	61.65 %
GARFIELD COUNTY	$ 58,509.14	$113,566.60	$55,057.46	94.10 %
Cities & Towns				
Boulder	1,288.43	1,392.43	104.00	8.07
Cannonville	774.97	1,020.17	245.20	31.64
Escalante	9,919.75	13,801.50	3,881.75	39.13
Hatch	2,598.73	2,750.09	151.36	5.82
Henrieville	307.77	280.28	(27.49)	(8.93)
Panguitch	57,541.73	59,908.92	2,367.19	4.11
Tropic	3,694.45	1,930.89	(1,763.56)	(47.74)
TOTAL Cities & Towns	$ 76,125.83	$ 81,084.28	4,958.45	6.51 %
TOTAL Garfield County Including Cities & Towns	$134,634.97	$194,650.88	$60,015.91	44.58 %
GRAND COUNTY	$129,306.97	$207,296.39	77,989.42	60.31 %
Cities & Towns				
Moab	355,840.40	404,847.46	49,007.06	13.77
TOTAL Cities & Towns	$355,840.40	$404,847.46	49,007.06	13.77 %
TOTAL Grand County Including Cities & Towns	$485,147.37	$612,143.85	126,996.48	26.18 %
IRON COUNTY	$ 64,582.92	$ 95,536.62	$30,953.70	47.93 %
Cities & Towns				
Brian Head	19,641.73	21,692.53	2,050.80	10.44
Cedar City	580,770.91	636,584.00	55,813.09	9.61
Kanarraville	711.20	715.88	4.68	.66
Paragonah	726.22	687.91	(38.31)	(5.28)
Parowan	28,971.49	32,977.18	4,005.69	13.83
TOTAL Cities & Towns	$630,821.55	$692,657.50	$61,835.95	9.80 %
TOTAL Iron County Including Cities & Towns	$695,404.47	$788,194.12	92,789.65	13.34 %
JUAB COUNTY	$ 27,403.48	$16,068.71	$(11,334.77)	(41.36)%
Cities & Towns				
Eureka	7,586.32	7,603.42	17.10	.23
Ievan	2,467.23	2,796.14	328.91	13.33
Mona	2,060.30	2,070.69	10.39	.50
Nephi	153,103.22	183,502.88	30,399.66	19.86
TOTAL Cities & Towns	$165,217.07	$195,973.13	$30,756.06	18.62 %
TOTAL Juab County Including Cities & Towns	$192,620.55	$212,041.84	19,421.29	10.08 %
KANE COUNTY	$ 49,196.27	$ 51,913.74	2,717.47	5.52
Cities & Towns				
Alton	83.04	106.10	23.06	27.77
Glendale	4,024.44	3,878.60	(145.84)	(3.62)
Kanab	80,272.99	86,224.16	5,951.17	7.41
Orderville	4,988.21	5,829.95	841.74	16.87
TOTAL Cities & Towns	$ 89,368.68	$ 96,038.81	6,670.13	7.46 %
TOTAL Kane County Including Cities & Towns	$138,564.95	$147,952.55	9,387.60	6.77 5

TABLE 4 (cont.)

MILLARD COUNTY	$ 49,364.85	$100,407.63	51,042.78	103.40 %
Cities & Towns				
Delta	113,008.79	122,690.98	9,682.19	8.57
Fillmore	96,014.26	101,149.05	5,134.79	5.35
Hinckley	1,184.68	1,236.45	51.77	4.37
Holden	2,106.63	2,296.18	189.55	9.00
Kanosh	2,766.79	3,001.84	235.05	8.50
Leamington	201.38	418.47	217.09	107.80
Lynndyl	966.22	950.73	(15.49)	(1.60)
Meadow	2,203.29	2,205.72	2.43	.11
Oak City	602.44	760.49	158.05	25.23
Scipio	2,046.07	1,995.50	(50.57)	2.47
TOTAL Cities & Towns	$221,100.55	$236,705.41	15,604.86	7.06 %
TOTAL Millard County				
Including Cities & Towns	$270,465.40	$337,113.04	66,647.64	24.64 %
MORGAN COUNTY	$97,457.86	$97,378.15	(79.71)	(.08)%
PIUTE COUNTY	$7,741.48	$8,746.86	1,005.38	12.99 %
Cities & Towns				
Circleville	1,138.94	3,138.56	1,999.62	175.57
Junction	2,688.37	2,641.60	(46.77)	(1.74)
Marysville	2,622.77	4,079.64	1,465.87	55.55
TOTAL Cities & Towns	$6,450.08	$9,859.80	3,409.72	52.86 %
TOTAL Piute County				
Including Cities & Towns	$14,191.56	$18,606.66	4,415.10	31.11 %
RICH COUNTY	$23,451.54	$22,042.08	(1,409.46)	(6.01)%
Cities & Towns	7,030.72	7,880.07	849.35	12.08
Laketown	2,847.60	3,188.04	350.44	11.96
Pickleville	2,062.87	4,052.23	1,989.36	96.44
Randolph	19,506.04	17,910.10	(1,595.94)	(8.18)
TOTAL Cities & Towns	$31,447.23	$330,030.44	1,583.21	5.03 %
TOTAL Rich County				
Including Cities & Towns	$54,898.77	$55,072.52	173.75	.32 %
SALT LAKE COUNTY	$ 9,578,307.43	$ 7,261,249.41	(2,317,058.02)	(24.19)%
Cities & Towns				
Alta	68,155.62	74,427.85	6,272.23	9.20
Bluffdale	2,490.20	2,800.20	310.15	12.46
Draper	56,608.19	80,982.16	24,373.97	43.06
Midvale	673,218.42	689,210.14	15,991.72	2.38
Murray	3,247,726.48	3,206,726.32	(41,000.16)	(1.26)
Riverton	148,377.44	146,689.02	(1,688.42)	(1.14)
Salt Lake City	14,643,312.98	15,445,974.30	802,661.32	5.48
Sandy	1,080,764.47	1,155,619.79	74,855.32	6.93
South Jordan	38,614.88	40,781.89	2,167.01	5.61
South Salt Lake	2,046,165.49	2,580,103.64	533,938.15	26.09
West Jordan	728,711.56	1,167,652.57	438,941.01	60.24
West Valley City	—	2,339,335.33	2,229,335.33	—
TOTAL Cities & Towns	$ 24,145.58	$26,930,303.21	4,196,157.63	18.46 %
TOTAL Salt Lake County				
Including Cities & Towns	$32,312,453.01	$34,191,552.62	1,879,099.61	5.82 %
SAN JUAN COUNTY	$152,076.63	$113,965.65	(38,110.98)	(25.06)%
Cities & Towns	83,781.69	137,589.31	53,807.62	64.22
Monticello	97,957.09	112,382.83	14,425.74	14.73
TOTAL Cities & Towns	$181,738.78	$249,972.14	68,233.36	37.54 %
TOTAL San Juan County				
Including Cities & Towns	$333,815.41	$363,937.79	30,122.38	9.02 %

TABLE 4 (cont.)

SANPETE COUNTY	$ 31,095.95	$ 33,707.62	2,611.67	8.40 %
Cities & Towns				
Centerfield	5,984.75	7,191.51	1,206.76	20.16
Ephraim	69,056.41	68,223.55	(832.86)	(1.21)
Fairview	17,737.70	17,463.13	(274.57)	(1.55)
Fayette	630.61	772.66	142.05	22.53
Fountain Green	2,611.46	2,820.25	208.79	8.00
Gunnison	70,638.00	67,464.39	(3,173.61)	(4.49)
Manti	50,098.34	47,673.86	(2,424.48)	(4.84)
Mayfield	1,994.02	2,254.85	260.83	13.08
Moroni	29,111.41	26,572.39	(2,539.02)	(8.72)
Mt. Pleasant	63,982.00	71,129.03	7,147.03	11.17
Spring City	2,821.08	3,153.74	332.66	11.79
Sterling	1,462.25	1,816.18	353.93	24.20
Wales	721.73	1,140.18	418.18	57.98
TOTAL Cities & Towns	$316,849.76	$317,675.72	825.96	.26
TOTAL Sanpete County Including Cities & Towns	$347,945.71	$351,383.34	3,427.63	.99 %
SEVIER COUNTY	$ 81,022.52	$ 73,711.39	(7,311.13)	(9.02)%
Cities & Towns				
Annabella	1,291.01	1,455.18	164.17	12.72
Aurora	16,260.73	20,005.08	3,744.35	23.03
Elsinore	5,209.88	5,516.08	306.20	5.88
Glenwood	822.85	851.76	28.91	3.51
Joseph	1,318.41	1,180.72	(137.69)	(10.44)
Monroe	13,233.29	13,092.31	(140.98)	(107)
Redmond	10,162.03	6,765.70	(3,396.33)	(33.42)
Richfield	392,109.52	397,014.03	4,904.51	1.25
Salina	126,619.63	137,870.96	11,251.33	8.89
Sigurd	6,053.79	6,722.11	668.32	11.04
TOTAL Cities & Towns	$573,081.14	$590,473.93	1,739.79	3.03 %
TOTAL Sevier County Including Cities & Towns	$654,103.66	$664,185.32	10,081.66	1.54 %
SUMMIT COUNTY	$108,745.52	$130,587.55	21,842.03	20.09 %
Cities & Towns				
Coalville	44,352.09	51,018.73	6,666.64	15.03
Francis	2,258.02	2,738.67	480.65	21.29
Henefer	6,815.19	7,820.27	1,005.08	14.75
Kamas	31,408.45	34,853.22	3,444.77	10.97
Oakley	4,492.79	5,770.58	1,277.79	28.44
Park City	383,396.61	446,246.98	62,850.37	16.39
TOTAL Cities & Towns	$472,723.15	$548,448.45	75,725.30	16.02 %
TOTAL Summit County Including Cities & Towns	$581,468.67	$679,036.00	97,567.33	16.78 %
TOOELE COUNTY	$177,988.62	$117,587.03	(60,401.59)	(33.94)%
Cities & Towns				
Grantsville	41,634.37	45,959.23	4,324.86	10.39
Stockton	2,401.53	2,738.76	337.23	14.04
Tooele	428,513.52	454,065.70	25,552.18	5.96
Vernon	1,035.00	1,265.68	230.68	22.29
Wendover	32,796.08	40,264.14	7,468.06	22.77
TOTAL Cities & Towns	$506,830.50	$544,293.51	37,913.01	7.49 %
TOTAL Tooele County Including Cities & Towns	$684,369.12	$661,880.54	(22,488.58)	(3.29)%
UINTAH COUNTY	$189,579.95	$230,748.89	41,168.94	21.72 %
Cities & Towns				
Vernal	1,051,258.57	1,240,651.82	189,393.25	18.02
Ballard	30,658.00	34,860.21	4,202.21	13.71
TOTAL Cities & Towns	$1,081,916.57	$1,275,512.03	193,595.46	17.89 %
TOTAL Uintah County Including Cities & Towns	$1,271,496.52	$1,506,260.92	234,764.40	18.46 %

TABLE 4 (cont.)

UTAH COUNTY	$645,578.98	$577,278.52	(68,300.46)	(10.58)%
Cities & Towns				
Alpine	14,623.54	14,589.73	(33.81)	(.23)
American Fork	492,621.89	509,099.73	16,477.84	3.34
Genola	2,588.29	2,880.28	321.99	12.59
Goshen	2,886.72	3,055.15	168.43	5.83
Highland	11,878.95	12,339.28	460.33	3.88
Lehi	99,281.88	102,228.80	2,946.92	2.97
Lindon	86,889.99	82,359.00	(4,530.99)	(5.21)
Mapleton	22,678.55	26,330.60	3,652.05	16.10
Orem	2,289,043.17	2,491,399.68	202,356.51	8.84
Payson	192,442.44	214,752.02	22,309.58	11.59
Pleasant Grove	156,737.99	181,350.94	24,612.95	15.70
Provo	2,092,429.99	2,142,459.12	50,029.13	2.39
Salem	17,388.98	18,456.37	1,067.39	6.14
Santaquin	26,310.50	23,862.40	(2,448.10)	(9.30)
Spanish Fork	319,683.95	337,544.26	17,860.31	5.59
Springville	219,140.85	219,337.37	196.52	.09
TOTAL Cities & Towns	$6,046,597.68	$6,382,044.73	335,447.05	5.55 %
TOTAL Utah County Including Cities & Towns	$6,692,176.66	$6,959,323.25	267,146.59	3.99 %
WASATCH COUNTY	$ 24,311.45	$ 26,752.04	2,440.59	10.04 %
Cities & Towns				
Charleston	1,743.55	2,059.38	315.83	18.11 %
Heber	224,164.91	225,719.70	1,554.79	.69 %
Midway	22,007.13	22,479.85	472.72	2.15 %
Soldier Summit	340.85	618.46	277.61	81.45 %
Wallsburg	559.82	708.10	148.28	26.49 %
TOTAL Cities & Towns	$248,816.26	$251,585.49	2,769.23	1.11 %
TOTAL Wasatch County Including Cities & Towns	$273,127.71	$278,337.53	5,209.82	1.91 %
WASHINGTON COUNTY	$ 78,786.85	$ 72,132.93	(6,653.92)	(8.45)%
Cities & Towns				
Enterprise	15,052.81	15,338.35	285.54	1.90 %
Hildale	1,057.38	1,733.74	676.36	63.97 %
Hurricane	81,822.40	100,274.13	18,451.73	22.55 %
Ivins	1,616.58	2,865.79	1,249.21	77.27 %
La Verkin	13,277.46	12,321.70	(955.76)	(7.20)%
Leeds	1,819.08	2,082.24	263.16	14.47 %
Santa Clara	6,797.48	7,231.32	433.84	6.38 %
Springdale	18,581.22	20,429.56	1,848.34	9.95 %
St. George	726,535.02	789,192.02	62,657.00	8.62 %
Toquerville	732.19	1,089.12	356.93	48.75 %
Virgin	374.18	534.97	160.79	42.97 %
Washington City	24,912.78	29,684.06	4,771.28	19.15 %
TOTAL Cities & Towns	$892,578.58	$982,777.00	90,198.42	10.00 %
TOTAL Washington County Including Cities & Towns	$971,365.43	$1,054,909.93	83,544.50	8.60 %
WAYNE COUNTY	$ 19,338.00	$ 29,869.19	10,531.19	54.46 %
Cities & Towns				
Bicknell	8,348.05	9,302.32	954.27	11.43 %
Loa	11,361.93	14,368.50	3,006.57	26.46 %
Torrey	1,976.09	1,084.34	(891.75)	(45.13)%
TOTAL Cities & Towns	$ 21,686.07	$ 24,755.16	3,069.09	14.15 %
TOTAL Wayne County Including Cities & Towns	$41,024.07	$54,624.35	13,600.28	33.15 %

TABLE 4 (cont.)

WEBER COUNTY	$1,804,058.04	$625,601.05	(1,178,456.99)	(65.32)%
Cities & Towns				
Farr West	—	12,794.65	12,794.65	—
Huntsville	5,094.03	7,419.64	2,325.61	—
Harrisville	23,091.28	25,106.60	2,015.32	—
North Ogden	48,415.86	79,282.55	30,866.69	—
Ogden	2,858,647.17	3,894,250.97	1,035,603.80	—
Plain City	10,700.84	15,867.11	5,166.27	—
Pleasant View	54,500.14	67,422.12	12,921.98	—
Riverdale	381,241.90	376,869.56	(4,372.34)	(1.15)%
Roy	301,453.54	414,290.54	112,837.00	—
South Ogden	304,712.84	371,844.43	67,131.59	—
Uintah	8,840.24	11,436.55	2,596.31	—
Washington Terrace	74,792.03	97,584.71	22,792.68	—
TOTAL Cities & Towns	$4,701,489.87	$5,374,169.43	1,302,679.56	32.00 %
TOTAL Washington County Including Cities & Towns	$5,875,547.91	$5,999,770.48	124,222.57	2.11 %
Grand Total	$61,278,843.93	$65,306,748.44	4,027,904.51	6.57 %

NOTES: West Valley City Adpoted the Local Option Tax effective July 1, 1980.
East Layton City disincorporated June 12, 1981 and was annexed by Layton City.
Farr West City adopted the Local Option Tax effective January 1, 1981.

Harrisville, Huntsville, North Ogden, Ogden, Plain City, Roy, Pleasant View, South Ogden, Uintah, and Washington Terrace all adopted the local option tax effective July 1, 1979. Due to accounting periods, only three quarters are represented in the above amounts for each of these localities for the period July 1, 1979 to June 30, 1980.

Local Sales & Use Tax is ¾ of 1 percent of net taxable sales or purchases. Presently, the rate is uniform statewide. The revenues are distributed back to the town, city or county in which the sale took place (depending on whether the local option ordinance has been adopted.)

TABLE 5
SUMMARY OF DISTRIBUTION OF TRANSIENT ROOM TAX TO PARTICIPATING UNITS FOR FISCAL YEARS 1979-80 AND 1980-81

UNIT	DATE CONTRACT EFFECTIVE	NET DISTRIBUTION AFTER ADMIN. COSTS 7-1-79 to 6-30-80	7-1-80 to 6-30-81	AMOUNT OF INCREASE OR (DECREASE)	PERCENT OF INCREASE OR (DECREASE)
Beaver County	1-1-74	$ 8,794.26	$ 10,094.84	$ 1,385.58	15.91
Box Elder County	7-1-70	34,174.16	36,343.49	2,169.33	6.35
Cache County	4-1-73	23,556.63	20,575.89	(2,980.74)	(12.65)
Carbon County	7-1-72	20,720.89	26,939.23	6,218.34	30.01
Daggett County	10-1-72	2,161.41	2,962.17	800.76	37.05
Davis County	4-1-70	11,291.68	13,871.10	2,579.42	22.84
Duchesne County	4-1-73	7,637.73	11,204.87	3,567.14	46.70
Emery County	7-1-72	10,423.98	7,823.51	(2,600.47)	(24.95)
Garfield County	4-1-69	23,546.22	22,073.96	(1,472.26)	(6.25)
Grand County	4-1-70	43,645.12	71,010.51	27,365.39	62.70
Iron County	4-1-72	42,111.88	43,063.70	951.82	2.26
Juab County	7-1-73	4,922.09	10,276.70	5,354.61	108.79
Kane County	1-1-72	28,783.12	25,393.01	(3,390.11)	(11.78)
Millard County	4-1-74	16,299.36	23,404.19	7,104.83	43.59
Morgan County	4-1-72	60.71	125.84	65.13	107.28
Piute County	7-1-73	477.25	585.51	108.26	22.68
Rich County	4-1-73	4,340.89	5,447.62	1,106.73	25.50
Salt Lake County	8-5-65	1,471,258.19	1,576,333.56	105,075.37	7.14
San Juan County	4-1-70	14,589.13	18,028.72	3,459.59	23.58
Sanpete County	10-1-73	4,319.92	5,885.94	1,566.02	36.25
Sevier County	10-1-72	37,763.58	46,654.75	8,891.17	23.54
Summit County	10-1-71	174,953.47	202,493.84	27,540.37	15.74
Tooele County	10-1-75	19,802.48	23,887.16	4,084.68	20.63
Unitah County	4-1-72	24,453.78	53,748.42	29,294.64	119.80
Utah County	7-1-71	105,629.00	119,023.97	13,394.97	12.68
Wasatch County	4-1-71	22,843.02	23,152.17	309.15	1.35
Washington County	4-1-72	70,171.64	90,146.29	19,974.65	28.47
Wayne County	1-1-73	4,107.46	5,512.85	1,405.39	34.22
Weber County	1-1-70	82,175.64	118,695.08	36,519.44	44.44
Grand Total		**$2,314,929.69**	**$2,614,758.89**	**$299,829.20**	**12.95**

NOTES:

1. Piute, Sanpete, and Wayne Counties increased their rate from 2% to 3% effective July 1, 1980.
2. Duchesne, Millard, and Uintah Counties increased their rate from 1½% to 3% effective July 1, 1980.
3. Daggett County increased its rate from 1½% to 3% effective October 1, 1980.
4. Carbon County increased its rate from 1h% to 3% effective January 1, 1981.
5. As this is a county tax, all distributions are made to the counties only. All 29 counties have adopted this tax. It applies to the rental charge for any suite, room, or rooms in a motel, hotel, motel court, inn or similar public accommodation for fewer than 30 consecutive days. This tax is over and above the applicable sales tax. Room tax is remitted on a quarterly return separate from sales tax.
6. The room tax rates as of 6-30-81 are 1½% in Beaver, Cache, Emery, Garfield, Iron, Juab, Kane, Rich, San Juan, Tooele, and Washington Counties; 2% in Seview County; 2¼% in Grand County; and 3% in all other counties.

TABLE 6
SUMMARY OF DISTRIBUTION OF LOCAL TRANSIT AUTHORITY TAX TO PARTICIPATING UNITS FOR FISCAL YEARS 1970-80 AND 1980-81

UNIT	NET DISTRIBUTION AFTER ADMIN. COSTS 7-1-79 to 6-30-80	7-1-80 to 6-30-81	AMOUNT OF INCREASE OR (DECREASE)	PERCENT OF INCREASE OR (DECREASE)
Davis County	$1,267,756.44	$1,370,813.05	$103,056.61	8.13
Salt Lake County	10,670,508.37	11,240,705.69	570,197.32	5.34
Weber County	1,933,456.78	1,932,621.06	(835.72)	(.04)
Park City	121,170.39	150,847.30	29,676.91	24.49
GRAND TOTALS	**$13,992,891.98**	**$14,694,987.10**	**$702,095.12**	**5.02**

NOTE:

This tax can be adopted by a county or municipality after proper procedures are followed including voter acceptance. The rate is ¼ of 1 percent of net taxable sales and is remitted on the regular quarterly sales tax return. At present only three counties; Salt Lake, Davis and Weber and one city, Park City, have adopted this tax. In the case of Salt Lake, Davis, and Weber Counties, the distribution is made by the Tax Commission direct to the county which in turn distributes the money to the Utah Transit Authority.

TABLE 7
AUDIT OF EXCISE TAX RETURNS TEN YEAR COMPARATIVE REPORT OF DEFICIENCY ASSESSMENTS FOR FISCAL YEARS 1972-1981

	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981
Beer	$ 2.459	$ 3.457	$ 5.604	$ 3.449		$ 2.633	$ 10.252	$ 26.450	$ 12.232	$ 21.426
Cigarette and Tobacco	1.140	3.672	1.145	1.077	3.731	3.666	7.323	-0-	6.705	15.223
Corporation Franchise	1,134.081	13.438.291	2.309.301	2.133.160	3.389.509	2.575.176	2.072.130	3.181.165	3.415.000	3.216.500
Individual Income	2.008.733	2.190.010	2.055.458	2.106.843	2.294.525	2.751.439	4.262.935	3.834.000	3.998.000	3.080.000
Inheritance	206.253	401.948	366.124	324.178	539.755	669.987	527.090	#	—	
Insurance	2.236	1.191	9.998	9.745	30.423	57.738	21.035	26.446	26.603	19.457
Mileage Fee	41.847	56.762	49.102	20.639	*	—	—	—	—	—
Motor Fuel	93.837	102.045	17.740	139.513	223.632	204.976	151.771	88.858	64.928	277.846
Oleomargarine	11.485	208	*	—	—	—	—	—	—	—
Sales and Use Tax — State Tax	1.719.521	2.079.106	2.119.695	2.867.329	3.623.443	4.144.688	3.588.426	4.116.420	4.513.645	4.634.581
Sales and Use Tax — Local	254.749	273.243	306.162	399.167	541.419	660.857	672.830	771.830	474.191	980.516
Sales and Use Tax — Transit	—	—	—	4.075	149.327	175.624	106.075	172.510	171.549	207.004
Special Fuel	69.988	65.177	66.304	131.223	61.941	150.689	184.379	337.665	477.651	842.339
Transient Room	2.121	4.759	1.650	3.253	8.892	10.583	14.013	1.239	13.615	7.626
TOTAL	**$5,548,450**	**$18,619,867**	**$7,316,517**	**$8,145,806**	**$10,870,046**	**$11,378,056**	**$11,618,678**	**$13,107,673**	**$13,447,119**	**$13,303,118**

*Mileage Fee and Oleomargarine Tax repealed
Inheritance Tax Law amended to provide that the Utah tax is equal to the federal tax credit only
#As of 1980. Inheritance Tax deficiencies are incorporated under Individual Income Tax.

TABLE 8
TOTAL ASSESSED VALUE OF ALL PROPERTY FOR THE CALENDAR YEARS 1979-80 AND TOTAL PROPERTY TAXES CHARGED FOR EACH CLASS OF PROPERTY

Assessed by County Assessor	Assessed Value Calendar Years 1979	1980	Amount Increase or (Decrease)	Percent of Increase or (Decrease)	Property Taxes Calendar Years 1979	1980	Amount of Increase or (Decrease)	Percent of Increase or (Decrease)
Residential Real Estate	$ 41,163,113	$ 46,260,036	$ 5,096,923	12.38	$ 613,389,563	$ 666,074,008	$ 52,684,445	8.59
Commercial and Industrial Real Estate	17,447,249	19,205,166	1,757,917	10.08	256,800,731	276,292,819	19,492,088	7.59
Agricultural Real Estate	10,637,362	10,745,781	108,509	1.02	182,300,534	177,913,740	(4,386,794)	(2.41)
Residential Buildings	122,127,445	137,641,865	15,514,420	12.70	1,799,630,630	1,948,198,876	148,568,246	8.26
Commercial and Industrial Buildings	40,712,295	45,353,922	4,641,627	11.40	600,165,804	643,434,604	43,268,800	7.21
Agricultural Buildings	1,516,822	1,539,875	23,053	1.52	24,402,041	23,712,693	(689,348)	(2.82)
Motor Vehicles	20,306,216	22,212,910	1,906,694	9.39	307,170,277	316,198,738	9,028,461	2.94
Commercial and Industrial Machinery	12,199,920	14,978,436	2,778,516	22.77	191,205,303	226,171,468	34,966,165	18.20
Agricultural Machinery	1,013,227	1,157,767	144,540	14.27	18,326,530	20,293,268	1,966,738	10.73
Other Personal Property	10,104,496	11,055,076	950,580	9.41	149,204,767	157,809,630	8,604,863	5.77
Range Cattle	587,991	626,899	38,908	6.62	10,043,521	10,428,530	385,009	3.83
Other Cattle	181,602	196,953	15,351	8.45	3,107,633	3,263,836	156,203	5.03
Horses and Mules	99,260	102,923	3,663	3.69	1,700,649	1,715,655	15,006	.88
Sheep	172,065	182,326	10,261	5.96	1,296,311	1,337,199	40,888	3.15
Other Animals	31,562	37,750	6,188	19.61	519,559	612,510	92,951	17.89
Poultry	7,331	7,992	661	9.02	126,705	128,959	2,254	1.78
TOTAL	**$278,307,956**	**$311,305,767**	**$32,997,811**	**11.86**	**$4,159,390,558**	**$4,473,586,533**	**$314,195,975**	**7.55**
Assessed by State Tax Commision								
Airlines	375,870	474,023	98,153	26.11	$ 6,648,077	$ 8,226,871	$ 1,578,794	23.75
Automobile, Passenger and Freight Companies	924,267	1,005,074	80,807	8.74	15,147,624	15,851,769	704,145	4.65
Gas, Pipeline and Water Companies	3,417,425	3,696,527	279,102	8.17	56,994,879	59,433,653	2,438,774	4.28
Power Companies	16,347,588	18,091,671	1,744,083	10.67	268,436,697	288,948,228	20,511,531	7.64
Railroad, Terminal and Car Companies	4,272,990	4,292,981	19,991	.47	71,551,346	68,973,044	(2,578,302)	(3.60)
Telephone and Telegraph Companies	9,062,772	9,730,154	667,382	7.36	137,422,977	142,270,748	4,847,771	3.53
Metalliferous Mining Companies	11,811,486	12,150,117	338,631	2.87	200,787,508	198,882,488	(1,905,020)	(.95)
Non-Metalliferous	3,532,263	4,494,393	962,130	27.24	68,848,729	79,223,199	10,374,470	15.07
Oil and Gas	13,338,078	14,123,683	785,605	5.89	255,288,129	266,972,182	11,684,053	4.58
TOTAL	**$ 63,092,739**	**$ 68,058,623**	**$ 4,975,884**	**7.89**	**$1,081,125,966**	**$1,128,782,182**	**$47,656,216**	**4.41**
GRAND TOTAL	**$341,390,695**	**$379,364,390**	**$ 37,973,695**	**11.12**	**$5,240,516,524**	**$5,602,368,715**	**$361,852,191**	**6.90**

TABLE 9
DISTRIBUTION OF PROPERTY TAXES ACCORDING TO PURPOSE

Totals for State	Calendar Years 1979	1980	Increase or (Decrease)	Percent Change
District School	$200,374,594	$221,699,959	$21,325,365	10.64
Cities and Towns	39,373,176	43,274,200	3,901,024	9.91
County	70,081,429	79,000,230	8,918,801	12.73
Special Taxing Districts	31,398,165	35,221,004	3,822,839	12.18
Special Livestock Taxes	163,331	168,997	5,666	3.47
TOTALS	**$341,390,695**	**$379,364,390**	**$37,973,695**	**11.12**
Totals for Each County				
BEAVER COUNTY				
Beaver County School Dist	660,214	686,926	26,712	4.05
Cities and Towns	85,277	88,503	3,226	3.78
County	150,083	176,924	26,841	17.88
Special Taxing Districts	60,715	67,451	6,736	11.09
Special Livestock Taxes	9,350	11,636	2,286	24.45
TOTALS	**$965,639**	**$1,031,440**	**$65,801**	**6.81**
BOX ELDER COUNTY				
Box Elder County School Dist	$4,679,396	$5,261,770	$582,374	12.45
Cities and Towns	664,894	718,667	53,773	8.09
County	995,112	1,034,134	39,022	3.92
Special Taxing Discticts	214,416	238,035	23,619	11.02
Special Livestock Taxes	18,612	18,066	(546)	(2.93)
TOTALS	**$6,572,430**	**$7,270,672**	**$698,242**	**10.62**
CACHE COUNTY				
Logan City School District	$2,392,065	$2,523,378	$131,313	5.49
Cache County School District	3,002,037	3,051,462	49,425	1.65
Total District School	$5,394,102	$5,574,840	$180,738	3.35
Cities and Towns	972,219	1,051,130	78,911	8.12
County	1,540,734	1,789,280	248,546	16.13
Special Taxing Districts	27,750	25,929	(1,821)	(6.56)
Special Livestock Taxes	4,968	4,764	(224)	(4.49)
TOTALS	**$7,939,793**	**$8,445,943**	**$506,150**	**6.37**
CARBON COUNTY				
Carbon County School Dist	3,382,625	4,233,104	850,479	25.14
Cities and Towns	347,884	507,611	159,727	45.91
County	1,080,677	1,233,459	152,782	14.14
Special Taxing Districts	459,370	524,762	65,392	14.24
Special Livestock Taxes	1,335	1,150	(185)	(13.86)
TOTALS	**$5,271,891**	**$6,500,086**	**$1,228,195**	**23.30**
DAGGETT COUNTY				
Daggett County School Dist	$393,901	$439,390	$45,489	11.55
Cities and Towns	12,850	13,036	186	1.45
County	86,885	103,745	16,860	19.40
Special Taxing District	6,049	6,282	233	3.85
Special Livestock Taxes	1,159	869	(290)	(25.02)
TOTALS	**$500,844**	**$563,322**	**$62,478**	**12.47**
DAVIS COUNTY				
Davis County School Dist	$13,442,996	$14,225,310	$782,314	5.82
Cities and Towns	3,570,410	3,956,943	386,533	10.83
County	4,805,631	4,457,150	(348,481)	(7.25)
Special Taxing Districts	2,112,663	2,466,876	354,213	16.77
Special Livestock Taxes	1,329	1,122	(207)	(15.58)
TOTALS	**$23,933,029**	**$25,107,401**	**$1,174,372**	**4.91**

TABLE 9 (cont.)

DUCHESNE COUNTY				
Duchesne County School Dist.	$5,116,781	$5,079,155	$(37,626)	(.74)
Cities and Towns	224,696	230,728	6,032	2.68
County	1,226,886	1,204,569	(22,317)	(1.82)
Special Taxing Districts	346,462	360,705	14,243	4.11
Special Livestock Taxes	9,339	9,558	219	2.35
TOTALS	**$6,924,164**	**$6,884,715**	**$(39,449)**	**(.57)**
EMERY COUNTY				
Emery County School Dist.	$ 7,002,521	$7 ,792,449	$ 789,928	11.28
Cities and Towns	204,367	243,522	39,155	19.16
County	2,853,212	3,066,202	212,990	7.46
Special Taxing Districts	1,067,624	1,138,477	65,853	6.17
Special Livestock Taxes	3,526	3,798	272	7.71
TOTALS	**$11,131,250**	**$12,239,448**	**$1,108,198**	**9.96**
GARFIELD COUNTY				
Garfield County School Dist.	$ 535,032	$ 691,811	$156,799	29.30
Cities and Towns	75,119	79,710	4,591	6.11
County	185,775	213,444	27,699	14.89
Special Taxing District	22,855	23,952	1,097	4.80
Special Livestock Taxes	2,203	2,428	225	10.21
TOTALS	**$820,984**	**$1,011,345**	**$190,361**	**23.19**
GRAND COUNTY				
Grand County School Dist.	$1,300,422	$1,527,907	$227,485	17.49
Cities and Towns	211,843	235,095	23,252	10.98
County	491,217	585,180	93,963	19.13
Special Taxing Districts	221,[illegible]4	255,616	33,662	15.17
Special Livestock Taxes	3,933	3,830	337	9.46
TOTALS	**$2,229,009**	**$2,607,708**	**$378,699**	**16.99**
IRON COUNTY				
Iron County School Dist.	$3,217,570	$3,487,367	$269,797	8.39
Cities and Towns	489,438	796,581	307,143	62.75
County	642,776	762,051	119,275	18.56
Special Taxing Districts	0	0	0	0
Special Livestock Taxes	8,449	11,952	3,503	41.46
TOTALS	**$4,358,233**	**$5,057,951**	**$699,718**	**16.06**
JUAB COUNTY				
Juab County School Dist.	$ 753,645	$ 780,246	$26,601	3.53
Tintic School District	123,419	124,483	1,064	.86
Total District Schools	877,064	904,729	27,655	3.15
Cities and Towns	125,749	131,578	5,829	4.64
County	278,532	328,814	50,282	18.05
Special Taxing Districts	36,806	39,125	2,319	6.30
Special Livestock Taxes	9,885	10,442	537	5.43
TOTALS	**$1,328,036**	**$1,414,668**	**$86,632**	**6.52**
KANE COUNTY				
Kane County School Dist.	$514,131	$610,093	$95,962	18.66
Cities and Towns	71,973	76,448	4,475	6.22
County	202,793	211,267	8,474	4.18
Special Taxing Districts	0	0	0	0
Special Livestock Taxes	849	1,064	215	25.32
TOTALS	**$789,746**	**$898,872**	**$109,126**	**13.82**
MILLARD COUNTY				
Millard County School Dist.	$1,489,394	$1,581,985	$92,591	6.22
Cities and Towns	120,875	157,365	36,480	30.29
County	352,519	357,585	5,066	1.44
Special Taxing Districts	308,444	365,951	57,507	18.64
Special Livestock Taxes	8,592	17,157	8,565	99.69
TOTALS	**$2,279,734**	**$2,480,043**	**$200,309**	**8.79**

TABLE 9 (cont.)

MORGAN COUNTY				
Morgan County School Dist.	$627,915	$681,629	$53,714	8.55
Cities and Towns	33,262	34,729	1,467	4.41
County	217,253	237,264	20,011	9.21
Special Taxing Districts	18,904	24,404	5,500	29.09
Special Livestock Taxes	1,953	1,381	(572)	(29.29)
PIUTE COUNTY				
Piute County School Dist.	$188,343	$197,825	$ 9,482	5.03
Cities and Towns	19,619	20,587	968	4.93
County	67,141	67,666	525	.78
Special Taxing Districts	9,449	10,241	792	8.38
Special Livestock Taxes	1,710	2,290	580	33.92
TOTALS	**$286,262**	**$298,609**	**$12,347**	**4.31**
RICH COUNTY				
Rich County School Dist.	$506,135	$ 709,170	$203,035	40.11
Cities and Towns	24,156	26,462	2,306	9.55
County	223,789	281,349	57,560	25.72
Special Taxing Districts	34,741	46,639	11,898	34.25
Special Livestock Taxes	6,531	5,569	(962)	(14.72)
TOTALS	**$759,352**	**$1,069,189**	**$273,837**	**34.43**
SALT LAKE COUNTY				
Murray School District	$ 3,970,741	$ 4,617,417	$ 646,676	16.29
Salt Lake City School Dist.	29,224,166	29,597,451	373,285	1.28
Granite School District	38,165,095	42,458,906	4,293,311	11.25
Jordan School District	23,976,615	27,228,740	3,252,125	13.56
Total School Districts	95,336,617	103,902,514	8,565,897	8.98
Cities and Towns	18,109,096	19,237,974	1,128,878	6.23
County	37,886,181	43,221,813	5,335,632	14.08
Special Taxing Districts	21,711,007	23,881,670	2,170,663	10.00
Special Livestock Taxes	1,806	1,592	(214)	(11.85)
TOTALS	**$173,044,707**	**$190,245,563**	**$17,200,856**	**9.94**
SAN JUAN COUNTY				
San Juan County School Dist.	$3,690,892	$4,056,655	$365,763	9.91
Cities and Towns	118,110	136,461	18,351	15.54
County	1,834,168	1,979,050	144,882	7.90
Special Taxing Districts	224,122	228,962	4,840	2.16
Special Livestock Taxes	1,692	1,735	43	2.54
TOTALS	**$5,868,984**	**$6,402,863**	**$533,879**	**9.10**
SAN PETE COUNTY				
North Sanpete School Dist.	$ 566,921	$ 763,076	$196,155	34.60
South Sanpete School Dist.	546,785	888,075	341,290	62.42
Total District Schools	1,113,706	1,651,151	537,445	48.26
Cities and Towns	218,032	258,315	40,283	18.48
County	272,396	384,508	112,112	41.16
Special Taxing Districts	80,728	202,372	121,644	150.68
Special Livestock Taxes	10,366	11,871	1,505	14.52
TOTALS	**$1,695,228**	**$2,508,217**	**$812,989**	**47.96**
SEVIER COUNTY				
Sevier County School Dist.	$1,546,908	$2,095,841	$548,933	35.49
Cities and Towns	248,741	276,881	28,140	11.31
County	267,782	297,236	29,454	11.00
Special Taxing Districts	54,802	130,784	75,982	138.65
Special Livestock Taxes	7,080	7,186	106	1.50
TOTALS	**$2,125,313**	**$2,807,928**	**$682,615**	**32.12**
SUMMIT COUNTY				
Park City School District	$ 793,433	$1,808,379	$1,014,946	127.92
North Summit School Dist.	2,418,242	2,550,287	132,045	5.46
South Summit School Dist.	1,327,495	1,175,207	(152,288)	(11.47)
Total District Schools	4,539,170	5,533,873	944,703	21.91
Cities and Towns	536,816	783,825	206,011	20.61
County	1,037,569	1,46,914	109,345	10.54
Special Taxing Districts	321,959	399,001	77,042	23.93
Special Livestock Taxes	4,937	4,290	(647)	(13.11)
TOTALS	**$6,531,451**	**$7,867,905**	**$1,336,454**	**20.46**

TABLE 9 (cont.)

TOOELE COUNTY				
Tooele County School Dist.	$2,691,362	$3,119,720	$428,358	15.92
Cities and Towns	784,472	902,169	117,697	15.00
County	873,819	953,926	80,107	9.17
Special Taxing Districts	63,312	65,981	2,669	4.22
Special Livestock Taxes	17,337	7,854	(9,483)	(54.70)
TOTALS	**$4,430,302**	**$5,049,650**	**$619,348**	**13.98**
UINTAH COUNTY				
Uintah County School Dist.	$3,595,958	$4,487,840	$891,522	24.79
Cities and Towns	52,926	61,848	8,922	16.86
County	1,442,992	1,678,061	235,069	16.29
Special Taxing District	422,457	74-,379	317,922	75.26
Special Livestock Taxes	10,586	10,573	(13)	(.12)
TOTALS	**$5,524,919**	**$6,978,341**	**$1,453,422**	**26.31**
UTAH COUNTY				
Provo School District	$ 6,123,867	$ 6,964,333	$ 840,466	13.72
Alpine Schoo' District	11,176,193	12,319,890	1,143,697	10.23
Nebo School District	4,967,986	5,516,961	548,975	11.05
Total District Schools	22,268,046	24,801,184	2,533,138	11.38
Cities and Towns	6,010,326	6,845,993	835,667	13.90
County	3,820,252	4,586,165	765,913	20.05
Special Taxing Districts	1,684,856	1,829,153	144,297	8.56
Special Livestock Taxes	6,719	6,935	216	3.21
TOTALS	**$33,790,199**	**$38,069,430**	**$4,279,231**	**12.66**
WASATCH COUNTY				
Wasatch County School Dist.	$ 957,969	$1,022,467	$ 64,498	6.73
Cities and Towns	105,139	124,064	18,925	18.00
County	361,850	435,979	74,129	20.49
Special Taxing Districts	43,629	47,339	3,710	8.50
Special Livestock Taxes	2,109	2,183	74	3.51
TOTALS	**$1,470,696**	**$1,632,032**	**$161,336**	**10.97**
WASHINGTON COUNTY				
Washington County School Dist.	$2,588,204	$2,709,088	$120,884	4.67
Cities and Towns	756,356	842,139	85,783	11.34
County	841,717	1,100,466	258,749	30.74
Special Taxing Districts	111,582	136,421	24,839	22.26
Special Livestock Taxes	1,231	1,332	101	8.20
TOTALS	**$4,299,090**	**$4,789,446**	**$490,356**	**11.41**
WAYNE COUNTY				
Wayne County School Dist.	159,810	$202,355	$42,545	26.62
Cities and Towns	5,521	5,670	149	2.70
County	74,195	77,594	3,399	4.58
Special Taxing Districts	2,131	2,232	101	4.74
Special Livestock Taxes	3,975	4,419	444	11.17
TOTALS	**$245,632**	**$292,270**	**$46,638**	**18.99**
WEBER COUNTY				
Ogden School District	$5,937,947	$6,845,140	$907,193	15.28
Weber County School District	6,619,463	7,587,031	967,568	14.62
Total District School	12,557,410	14,432,171	1,874,761	14.93
Cities and Towns	5,082,100	5,430,164	348,064	6.85
County	5,967,493	7,028,435	1,060,942	17.78
Special Taxing Districts	1,729,373	1,967,265	237,887	13.76
Special Livestock Taxes	2,110	1,89[illegible]	(219)	(10.38)
TOTALS	**$25,338,491**	**$28,859,9[illegible]**	**$3,521,435**	**13.90**

TABLE 10
COMPARATIVE COUNTY PROFILE ON THE NUMBER OF RETURNS ADJUSTED GROSS INCOME, AND NET EXEMPTIONS, 1978 and 1979

COUNTY	Households (Proxy) Number of Returns 1978	1979	Percent Change	Adjusted Gross Income In Million Dollars 1978	1979	Percent Change	Population (Proxy) Net Exemp. 1978	Net Exemp. 1979	Percent Change
BEAR RIVER	30,222	31,318	3.6%	$ 379.2	$ 424.5	12.0%	81,941	84,818	3.5%
Box Elder	11,300	11,638	3.0	150.6	167.0	10.9	31,817	32,753	2.9
Cache	18,268	18,996	4.0	220.7	248.6	12.6	48,225	50,114	3.9
Rich	654	684	4.6	7.9	8.9	12.7	1,899	1,951	2.7
WASATCH FRONT	336,386	351,763	4.6	4,831.8	5,480.9	13.4	855,961	889,543	4.0
Morgan	1,588	1,626	2.4	24.8	26.6	7.3	4,812	4,893	1.7
Weber	57,941	60,115	3.8	812.6	904.6	11.3	150,759	155,068	2.9
Davis	46,353	50,579	9.1	693.1	808.7	16.7	131,634	142,187	8.0
Salt Lake	222,878	231,533	3.9	3,189.9	3,617.4	13.4	547,583	566,458	3.5
Tooele	7,626	7,910	3.7	111.4	123.6	11.0	20,755	21,355	2.9
MOUNTAIN LANDS	69,511	72,427	4.2	895.3	1,013.1	13.2	191,868	200,043	4.3
Summitt	3,768	4,125	9.5	50.9	61.4	20.6	8,978	9,827	9.5
Utah	62,978	65,415	3.9	811.2	913.2	12.6	175,175	182,226	4.0
Wasatch	2,765	2,887	4.4	33.2	38.5	16.0	7,715	7,990	3.6
CENTRAL	14,225	14,705	3.4	161.4	187.1	15.9	40,963	42,619	4.0
Juab	1,830	1,870	2.2	18.0	24.0	33.3	5,198	5,394	3.8
Millard	2,571	2,655	3.3	27.9	32.2	15.4	7,799	7,962	2.1
Piute	383	378	-1.3	3.5	3.9	11.4	1,049	1,025	-2.3
Sanpete	4,099	4,236	3.3	46.4	53.1	14.4	11,763	12,364	5.1
Sevier	4,679	4,752	1.6	58.7	64.9	10.6	13,242	13,538	2.2
Wayne	663	814	22.8	6.9	9.0	30.4	1,912	2,336	22.2
SOUTHWESTERN	16,543	17,306	4.6	189.3	216.9	14.6	45,470	47,686	4.9
Beaver	1,433	1,411	-1.5	16.0	18.2	13.8	3,954	4,015	1.5
Garfield	1,283	1,287	0.3	12.3	13.0	5.7	3,431	3,435	0.1
Iron	5,353	5,490	2.6	63.2	71.3	12.8	14,669	15,134	3.2
Kane	1,366	1,342	-1.8	14.8	15.6	5.4	3,757	3,627	-3.5
Washington	7,108	7,776	9.4	83.0	98.8	19.0	19,659	21,475	9.2
UINTAH BASIN	10,464	11,026	5.4	138.7	159.0	14.6	30,501	31,943	4.7
Daggett	256	266	3.9	2.9	3.3	13.8	717	698	-2.7
Duchesne	4,044	4,315	6.7	52.6	59.1	12.4	12,371	13,003	5.1
Uintah	6,164	6,445	4.6	83.2	96.6	16.1	17,413	18,242	4.7
SOUTHEASTERN	16,497	17,055	3.4	232.1	271.4	16.9	45,739	47,553	4.0
Carbon	7,517	7,844	4.4	113.2	134.0	18.4	19,818	20,644	4.2
Emery	3,298	3,421	3.7	48.6	58.0	19.3	9,945	10,614	6.7
Grand	3,098	3,098	0.0	40.0	44.7	11.8	7,721	7,701	-0.3
San Juan	2,584	2,692	4.2	30.3	34.7	14.5	8,255	8,594	4.1
OTHER	235	642	N/A	2.3	7.3	N/A	616	1,555	N/A
STATE OF UTAH	494,083	516,242	4.5%	$6,829.9	$7,760.2	13.6%	1,292,641	1,346,178	4.1%

TABLE 11
GROSS RETAIL SALES AND PURCHASES IN THE STATE OF UTAH CLASSIFIED BY MAJOR INDUSTRY CODE, IN THOUSAND DOLLARS

GS1978 = SALES DURING CALENDAR YEAR 1978
GS1979 = SALES DURING CALENDAR YEAR 1979
GS1980 = SALES DURING CALENDAR YEAR 1980
CHG7978 = PERCENT CHANGE FROM 1978 TO 1979
CHG8079 = PERCENT CHANGE FROM 1979 TO 1980

OBS	SICMAJOR	GS 1978	GS 1979	GS 1980	CHG7978	CHG8079
1	Agriculture, Forestry & Fishing	$4,685	$6,817	$7,450	45.5	9.4
2	Mining	$103,724	$122,482	$167,797	18.1	37.0
3	Construction	$137,531	$154,733	$172,765	12.5	11.7
4	Manufacturing	$642,338	$736,938	$833,240	14.7	13.1
5	Transportation	$41,039	$56,096	$54,449	36.7	-2.9
6	Communication	$164,546	$179,721	$208,256	9.2	15.9
7	Electric, Gas & Sanitation	$319,121	$394,526	$479,062	23.6	21.4
8	Wholesale Trade	$1,035,919	$1,171,490	$1,239,474	13.1	5.8
9	Retail — Building & Garden	$387,468	$414,816	$383,690	7.1	-7.5
10	Retail — General Merchandise	$507,046	$535,405	$551,280	5.6	3.0
11	Retail — Food Stores	$754,103	$862,748	$969,770	14.4	12.4
12	Retail — Motor Vehicle Dealers	$788,979	$812,997	$728,525	3.0	-10.4
13	Retail — Apparel & Accessories	$161,301	$180,624	$198,234	12.0	9.7
14	Retail — Furnitire & Home Furn.	$262,464	$290,431	$293,386	10.7	1.0
15	Retail — Eating & Drinking	$331,309	$385,309	$419,438	16.3	8.9
16	Retail — Miscellaneous	$507,653	$581,247	$649,999	14.5	11.8
17	Finance, Insurance & Real Estate	$25,724	$33,863	$37,369	31.6	10.4
18	Services	$544,334	$661,849	$743,328	21.6	12.3
19	Public Administration	$28,513	$33,963	$42,792	19.1	26.0
20	Private Motor Vehicle Sales	$161,489	$165,030	$148,888	2.2	-9.8
21	Occasional Retail Sales	$16,055	$14,941	$17,419	-6.9	16.6
22	Nondisclosable or SIC Uncoded	$423,635	$334,513	$334,451	-21.0	3.0
		$7,348,976	$8,130,519	$8,691,072		

SUMMARY OF EXCISE TAXES AND FEES ADMINISTERED BY THE STATE TAX COMMISSION

AUTOMOBILE DRIVER EDUCATION TAX

Rate of tax: $2.00 upon first registration by the owner of each motor vehicle each year.

Applicable to: Owner or operator.

Disposition of Revenue: Automobile driver education account within uniform school fund.

Citations: Section 41-1-144 through 41-1-146, U.C.A. 1953.

BEER TAX

Rate of Tax: $4.12 per bbl. on all beer; 31 gallon barrel standard measure; licensing under jurisdiction of Utah Liquor Control Commission.

Applicable to: All beer imported or manufactured for sale, use or distribution in Utah. Monthly reports required of every brewer, wholesaler or distributor manufacturing or importing beer.

Disposition of Revenue: State general fund.

Citations: Section 32-6-1 to 32-6-19, U.C.A., 1953.

CIGARETTE AND TOBACCO PRODUCTS TAX

Rate of Tax: Ten cents per pack of cigarettes; $10.00 license for retailers and dealers; tobacco products other than cigarettes are taxed at the rate of 25% of manufacturer's sale price. 4% discount allowed on stamp purchases in excess of $25.

Applicable to: Sale, use, storage or consumption of cigarettes and tobacco products. Wholesalers and distributors purchase stamps or use cigarette stamping machines for payment of tax on cigarettes. Quarterly returns required of dealers liable for payment of tax on other tobacco products.

Disposition of Revenue: State general fund.

Citations: Section 59-18-1 to 59-18-19, U.C.A., 1953.

CORPORATION FRANCHISE TAX

Rate of Tax: Four percent of net income allocated to Utah; $25.00 minimum tax.

Applicable to: Corporations having income allocable to Utah or exercising corporate franchise in state. Tax is imposed for privilege of doing business in Utah. Special provisions for agriculture cooperatives and small business corporations.

Disposition of Revenue: Uniform school fund.

Citations: Sections 59-13-1 to 59-13-64, and Sections 59-13-78 to 59-13-97, U.C.A., 1953.

CORPORATION INCOME TAX

Rate of Tax: Four percent of net income allocated to Utah.

Applicable to: Corporations deriving income from sources within Utah and not subject to the corporation franchise tax.

Disposition of Revenue: Uniform school fund.

Citations: Sections 59-13-65 through 59-13-72, U.C.A., 1953.

INDIVIDUAL INCOME TAX

Rate of Tax: Graduated rate for single taxpayers 2¼% on the first $750, to 7¼% on $4,500. Income over $4,500, at 7¼%. Married filing separate 2¼% on first $750, to 7¼% on income over $3,750. Married filing jointly 2¼% on first $1,500, to 7¼% on income over $7,500. Federal provisions applicable.

Applicable to: Resident individuals and fiduciaries having gross income exceeding statutory amounts; nonresident individuals and fiduciaries having defined earnings within Utah; employers liable for employees withholding tax at a percentage (fixed by Tax Commission) of federal withholding requirement or according to Commission optional tables; monthly withholding tax prepayments required upon Commission order.

Disposition of Revenue: Uniform school fund.

Citations: Sections 59-14A-1 to 59-14A-96, U.C.A., 1953.

INHERITANCE TAX

Rate of Tax: Utah inheritance tax is the amount of the state death tax credit claimed on the Federal estate tax return. Safe deposit box inventories, waivers of lien, and inheritance tax appraisals not required.

Applicable to: Estates required to file a federal estate tax return; non-resident estate must prorate the death tax credit.

Disposition of Revenue: State general fund.

Citations: Sections 59-12A-1 to 59-12A-15, U.C.A., 1953.

INSURANCE PREMIUM TAX

Rate of Tax: Two and one-fourth percent of net premiums upon property and risks located in Utah subject to retaliatory provisions, plus an additional 1% of total premiums on Workman's Compensation and occupational disease insurance.

Applicable to: Every insurance company doing business in Utah.

Disposition of Revenue: State general fund, fireman's pension fund and combined injury and benefit fund.

Citations: Sections 31-14-4 to 31-14-9, 31-21-2 to 31-21-19 and 35-1-68.

LOCAL OPTION SALES AND USE TAX

Rate of Tax: Three-fourths of 1% of purchase price on same transactions as the state sales and use tax laws. Tax Commission acts as agent for local governmental units.

Applicable to: Same base as state sales and use tax. Retailers liable for tax collections. Purchasers liable for payment of tax on private sales of motor vehicles at time of registration.

Disposition of Revenue: To the county, city or town which levies the tax.

Citations: Sections 11-1-1 to 11-9-11, U.C.A., 1953.

LOCAL TRANSIT AUTHORITY TAX

Rate of Tax: One-fourth of 1% of purchase price on same transactions as the state sales and use tax laws apply; Tax Commission acts as agent for local governmental units.

Applicable to: Transactions in counties and municipalities where voters have approved imposition of tax to finance local bus service. Retailers and purchasers liable under same conditions as applicable for sales and use taxes.

Disposition of Revenue: Utah Transit Authority or local transit district.

Citations: Section 11-9-4.

MINE OCCUPATION TAX

Rate of Tax: One percent of gross value of products of metalliferous mines and metalliferous claims; 2% applicable to products of oil and gas wells; value fixed at place produced; $50,000 annual exemption.

Applicable to: Occupation of minimg ore or metals or producing oil or gas.

Disposition of Revenue: State general fund.

Citations: Sections 59-5-66 through 59-5-85, U.C.A., 1953.

MOTOR FUEL TAX

Rate of Tax: Nine cents per gallon (gasoline); 4 cents per gallon (aviation fuel); limited governmental exemption; $1.00 annual license fee for distributors; 2% evaporation allowance; refunds for off-highway agricultural use.

Applicable to: Sale or use of motor fuels. Importers, refiners and distributors liable for reporting and paying tax to State Tax Commission.

Disposition of Revenue: Transportation fund, motor boat fuel fund and aeronautical fund.

Citations: Sections 41-11-1 through 41-11-47, U.C.A., 1953.

MOTOR VEHICLE BUSINESS ADMINISTRATION

Rate of Tax: Annual license fees: new motor vehicle dealer's license, $80.00; used motor vehicle dealer's license, $70.00; new motorcycle, motor scooter and small trailer dealer's license, $60.00; motor vehicle manufacturer's license, $60.00; dismantler's license, $50.00; motor vehicle crusher's license, $60.00; motor vehicle remanufacturer's license, $60.00.

Applicable to: Persons, businesses or conditions stated above.

Disposition of Revenue: State general fund.

Citations: Sections 41-3-2 through 41-3-27, U.C.A., 1953.

MOTOR VEHICLE CONTROL FUND

Rate of Tax: Fees for motor vehicle certificates of title, $1.00 duplicate certificates of title or registration, $1.00.

Applicable to: Owners or operators.

Disposition of Revenue: Transportation fund.

Citations: Sections 41-1-133, 41-1-137 and 41-1-141, U.C.A., 1953.

MOTOR VEHICLE REGISTRATION

Rate of Tax: Fees including reflectorized plate charges are ten dollars for ordinary passenger cars; $7.50 for motorcycles; commercial vehicles on gross laden weight schedules ranging from $12.50 to $555.00, for combinations of weight from 6,000 lbs to 78,000 lbs.; farm trucks ranging from $12.50 to $115.00, for combinations of 6,000 lbs. to 42,000 lbs.; trailers over 750 lbs. $8.00, less than 750 lbs. — $5.50; some fees are reduced for periods of less than one year.

Applicable to: Owner or operator.

Disposition of Revenue: Transportation fund.

Citations: Sections 41-1-1 to 41-1-141, U.C.A., 1953.

NINETY-SIX HOUR TEMPORARY PERMITS

Rate of Tax: $5.00 for single units and $10.00 for multiple units.

Applicable to: Qualified nonresident commercial motor vehicle operators in lieu of annual registration.

Disposition of Revenue: Transportation fund.

Citations: Sections 41-1-88, U.C.A., 1953.

SALES TAX

Rate of Tax: Four percent of retail sales and rentals of tangible personal property; 4% of retail sales of meals, admissions to places of amusement, intrastate communication and passenger service, electric, gas and heat utility service, hotel and motel accommodations and certain other services; extensive exemption provisions, retailer license issued without fee.

Applicable to: Retail sale of tangible personal property and services listed above. Vendor collects the tax except that purchaser of a motor vehicle from a person other than a licensed dealer is liable for the payment of the tax at the time of registrations.

Disposition of Revenue: State general fund.

Citations: Sections 59-15-1 through 59-15-22, U.C.A., 1953.

SCHOOL LUNCH TAX

Rate of Tax: Eight percent of retail sales price of wines and distilled liquors sold by liquor control commission.

Applicable to: Sales of wines and liquors. Collected at time of sale.

Disposition of Revenue: Uniform school fund to be apportioned to local board of education for school lunches.

Citations: Sections 53-8-1 through 53-8-5, U.C.A., 1953.

SPECIAL FUEL TAX

Rate of Tax: Nine cents per gallon for fuel (other than gasoline) used in propelling motor vehicles upon highways in Utah; governmental exemption; 4 cents per gallon for aircraft fuel.

Applicable to: Sale or use of special (diesel) fuel. Dealers required to collect tax on fuel placed in service tanks of motor vehicles. Returns are required of all users and user-dealers.

Disposition of Revenue: Transportation fund.

Citations: Sections 41-11-49 through 41-11-76, U.C.A., 1953.

TRANSIENT ROOM TAX

Rate of Tax: Up to 3% as fixed by county ordinance, of defined accommodation charges; Tax Commission acts as agent for counties.

Applicable to: Persons doing business as motor courts, motels and hotels.

Disposition of Revenue: Counties which impose this tax to establish, promote and finance recreational tourist and convention promotion bureaus.

Citations: Section 17-31-7, U.C.A., 1953.

As enacted by Chapter 35, Laws of Utah, 1965.

USE TAX

Rate of Tax: Four percent of amount paid for tangible personal property purchased for use, consumption or storage in Utah; includes rentals in lieu of purchase and services of repair, renovation and certain installations of tangible personal property.

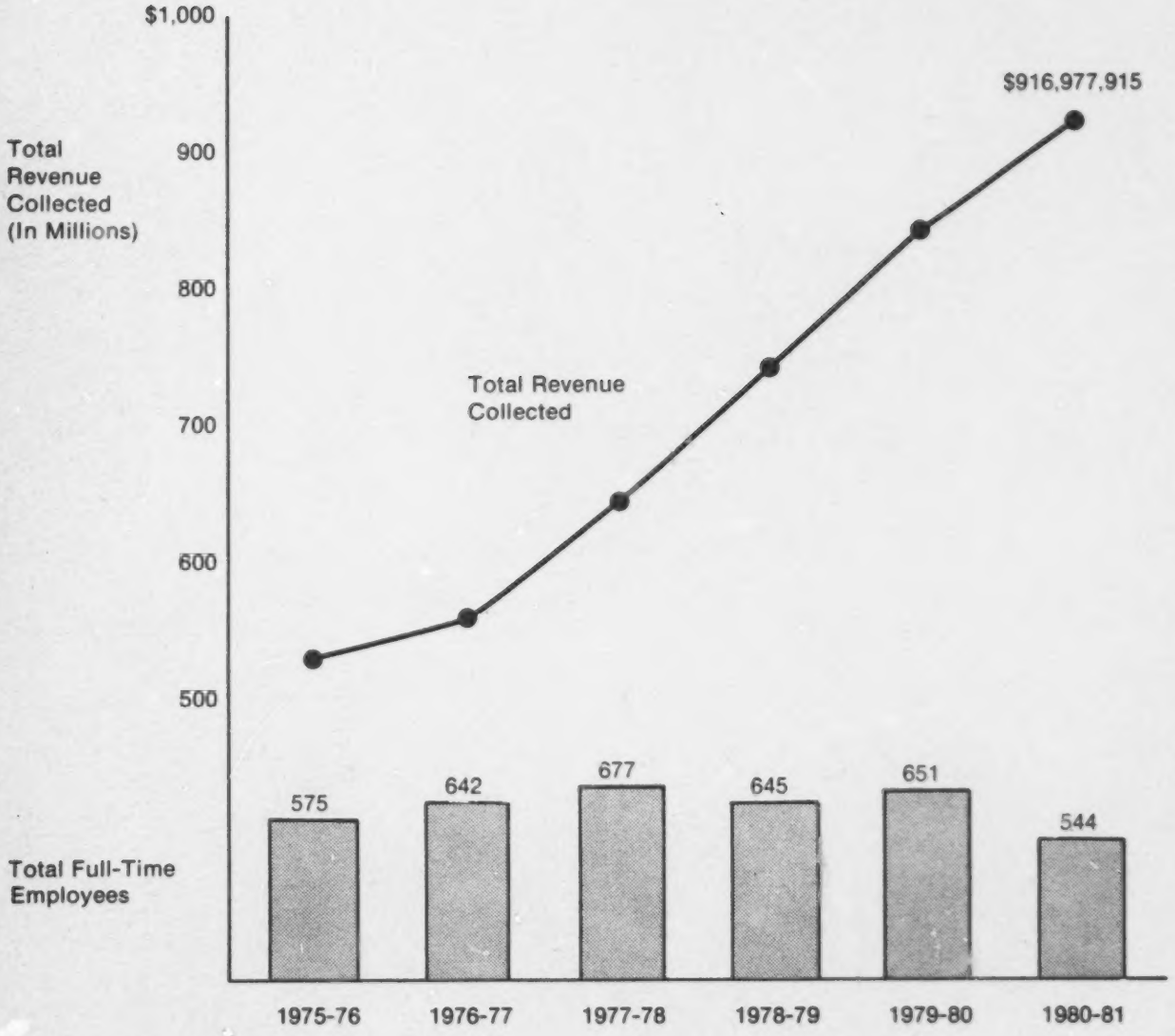
Applicable to: Transaction indicated above. Licensed vendors liable for collection of tax; purchasers liable if not taxed by vendor.

Disposition of Revenue: State general fund.

Citations: Sections 59-16-1 through 59-16-25, U.C.A., 1953.

As amemded by Chapter 163, Laws of Utah, 1967, Chapter 14, First Special Session, Laws of Utah, 1969. Effective July 1, 1969.

FEWER EMPLOYEES HANDLING A GREATER WORKLOAD



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ERRATUM

We would like to bring to your attention a typesetting error in Table 8, page 36. Please make note of the transposition of the two headings which read: **Assessed Value** and **Property Taxes.** The first four columns of Table 8 relate to **property taxes** rather than the assessed value, and the last four columns relate to **assessed value** rather than property taxes.